

Exhibit E

Billing Statements for the Compensation Period October 8, 2005 through January 31, 2006

Delphi Corporation
Services rendered by Ernst & Young, LLP
Billing Summary – For the period of October 8, 2005 through October 31, 2005

Domestic Services:

Service Line:	Fees:	Fees @ 80%:	Expenses:	Total Invoiced:	Total Requested Payment:
• Business Risk Services					
o SOX 404	\$240,957	\$192,766	\$6,648	\$247,605	\$199,414
o Policies & Procedures	\$26,931	\$21,545	\$0	\$26,931	\$21,545
o Contingency Planning	\$5,861	\$4,689	\$0	\$5,861	\$4,689
	BRS Total	\$273,749	\$218,999	\$6,648	\$280,397
• Technology & Security Risk Services					
o Segregation of Duties	\$102,967	\$82,374	\$0	\$102,967	\$82,374
o Proof of Concept	\$3,784	\$3,027	\$0	\$3,784	\$3,027
o SOX 404	\$2,113	\$1,690	\$0	\$2,113	\$1,690
	TSRS Total	\$108,864	\$87,091	\$0	\$108,864
• Transaction & Advisory Services					
o VAL/SFAS 142 Step II Analysis	\$3,300	\$2,640	\$0	\$3,300	\$2,640
o Section 382 Analysis	\$9,915	\$7,932	\$0	\$9,915	\$7,932
	TAS Total	\$13,215	\$10,572	\$0	\$13,215
	Domestic Services Grand Total	\$395,828	\$316,662	\$6,648	\$402,476
					\$323,310

International Services:

Service Line:	Fees:	Fees @ 80%:	Expenses:	Total Invoiced:	Total Requested Payment:
• Business Risk Services – SOX 404					
o Australia	\$485	\$388	\$26	\$511	\$414
o Brazil	\$43,211	\$34,569	\$2,520	\$45,731	\$37,089
o China	\$3,436	\$2,749	\$829	\$4,265	\$3,578
o Czech Republic	\$1,881	\$1,505	\$0	\$1,881	\$1,505
o France	\$63,539	\$50,831	\$5,708	\$69,247	\$56,539
o Germany	\$24,851	\$19,881	\$917	\$25,768	\$20,798
o India	\$5,888	\$4,710	\$93	\$5,981	\$4,803
o Italy	\$36,580	\$29,264	\$6,649	\$43,229	\$35,913
o Japan	\$9,347	\$7,478	\$185	\$9,532	\$7,663
o Korea	\$60	\$48	\$29	\$89	\$77
o Mexico	\$24,840	\$19,872	\$0	\$24,840	\$19,872
o Netherlands	\$729	\$583	\$0	\$729	\$583
o Romania	\$1,221	\$977	\$12	\$1,233	\$989
o United Kingdom	\$91,604	\$73,283	\$7,836	\$99,440	\$81,119
	BRS Total	\$307,672	\$246,138	\$24,804	\$332,476
• Technology & Security Risk Services – SOX 404					
o France	\$3,927	\$3,142	\$0	\$3,927	\$3,142
o Germany	\$2,860	\$2,288	\$142	\$3,002	\$2,430
o India	\$1,896	\$1,517	\$17	\$1,913	\$1,534
o South America	\$13,272	\$10,618	\$6,033	\$19,305	\$16,651
o United Kingdom	\$1,896	\$1,517	\$0	\$1,896	\$1,517
	TSRS Total	\$23,851	\$19,081	\$6,192	\$30,043
	International Services Grand Total	\$331,523	\$265,218	\$30,996	\$362,519
					\$296,214
	Invoice Total for Services rendered from October 8 to October 31, 2005	\$727,351	\$581,881	\$37,644	\$764,995
					\$619,525

Total Requested Payment - Fees (80%) \$581,881
 Total Requested Payment - Expenses (100%) \$37,644
 Total Requested Payment \$619,525



INVOICE NUMBER: US0123045907

October 31, 2005

PLEASE REMIT TO:

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

Ernst & Young
Pittsbhg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: **US016** CLIENT NUMBER: **60092938**

P.O. DWB00706

For professional services rendered by the United States for the post-petition period October 8, 2005 through October 31, 2005 in connection with US project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Invoiced Rates

<u>RANK</u>	<u>Item</u>	<u>Hours</u>	<u>Bill Rate</u>	<u>Fees</u>	<u>Billable Expenses</u>	<u>Total Invoiced</u>
Partner	EYP1	27.5	\$ 330	\$ 9,075		\$ 9,075
Manager	EYM1	164.5	\$ 260	\$ 42,770		\$ 42,770
Senior	EYS1	886.7	\$ 145	\$ 128,572		\$ 128,572
Staff	EYST1	521.9	\$ 116	\$ 60,540		\$ 60,540
		1,600.6		\$ 240,957	\$	\$ 240,957

Total Due \$240,957.00

Total Fees Requested: \$240,957
80% of Total Due: \$192,766

PLEASE PAY BY INVOICE NUMBER AND ENCLOSURE REMITTANCE COPY
Due Upon Receipt

CLIENT COPY

Ernst & Young - United States						
Exhibit C						
Delphi Corporation						
Summary of Hourly Rates by Professional for Exhibit D						
For the period: October 8, 2005 through October 31, 2005						
Last Name	First Name	Initials	Title	Time	Hourly Rate	Total Fees
Bajbus	Carolyn	CLB	Staff	45.0	\$116	\$5,220
Bentley	Scott D.	SDB	Staff	8.0	\$116	\$928
Blasich	Stephen	SBB	Senior	90.1	\$145	\$13,065
Chamorro	Destiny D.	DDC	Staff	8.0	\$116	\$928
Cunningham	Donell T.	DTC	Senior	107.7	\$145	\$15,617
Dewan	Amy	AD	Senior	163.9	\$145	\$23,766
Enright	John P.	JPE	Manager	73.0	\$260	\$18,980
Fellenz	Beth A.	BAF	Staff	9.0	\$116	\$1,044
Ford	David H.	DHF	Staff	58.5	\$116	\$6,786
Hanitz	Lisa D.	LDH	Staff	10.5	\$116	\$1,218
Hauser	Charles J.	CJH	Partner	3.1	\$330	\$1,023
Henning	Jeffrey M.	JMH	Partner	9.5	\$330	\$3,135
Jain	Rahul	RJ	Senior	90.0	\$145	\$13,050
Loy	Andrew	AEL	Staff	41.5	\$116	\$4,814
Maximov	Konstantin N.	KNM	Staff	10.0	\$116	\$1,160
Miller	Randall J.	RJM	Partner	14.9	\$330	\$4,917
Natarajan	Prabhakaran	PN	Staff	63.5	\$116	\$7,366
Norcross	Anna	AMN	Senior	6.0	\$145	\$870
Pagac	Matthew M.	MMP	Manager	91.5	\$260	\$23,790
Richardson	Victoria	VR	Senior	120.0	\$145	\$17,400
Rossie	Jayne E.	JER	Staff	69.4	\$116	\$8,050
Schmansky	Michael S.	MSS	Staff	8.0	\$116	\$928
Scotland	Maria D.	MDS	Senior	124.0	\$145	\$17,980
Shah	Suruchi	SS	Senior	170.0	\$145	\$24,650
Sharma	Geetika	GS	Staff	127.0	\$116	\$14,732
Vang	Reona L.	RLV	Senior	15.0	\$145	\$2,175
Zapp	Amelia M.	AMZ	Staff	63.5	\$116	\$7,366
				1,600.6		\$240,957

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Babbus - SOX 404									
Babbus	Carolyn	CLB	Staff	10/25/05	Roll forward work on Treasury.	1.9	\$116	\$220	SOX 404
Babbus	Carolyn	CLB	Staff	10/25/05	Remediation Testing for Payroll and Treasury.	3.2	\$116	\$371	SOX 404
Babbus	Carolyn	CLB	Staff	10/25/05	Remediation Testing Treasury, Fixed Assets, Revenue.	3.9	\$116	\$452	SOX 404
Babbus	Carolyn	CLB	Staff	10/26/05	Remediation Testing for Fixed Assets.	1.7	\$116	\$197	SOX 404
Babbus	Carolyn	CLB	Staff	10/26/05	Remediation Testing Treasury, Fixed Assets, Revenue.	3.9	\$116	\$452	SOX 404
Babbus	Carolyn	CLB	Staff	10/27/05	Rolloforward Testing for all sites.	3.9	\$116	\$452	SOX 404
Babbus	Carolyn	CLB	Staff	10/27/05	Remediation Testing for Payroll, Treasury.	2.9	\$116	\$336	SOX 404
Babbus	Carolyn	CLB	Staff	10/27/05	Remediation Testing for Revenue, Fixed Assets, Expenditures.	3.7	\$116	\$429	SOX 404
Babbus	Carolyn	CLB	Staff	10/28/05	Remediation Testing for Revenue.	1.7	\$116	\$197	SOX 404
Babbus	Carolyn	CLB	Staff	10/28/05	Remediation Testing for Fixed Assets.	3.1	\$116	\$360	SOX 404
Babbus	Carolyn	CLB	Staff	10/31/05	Rollforward Testing for Fixed Assets.	3.2	\$116	\$371	SOX 404
Babbus	Carolyn	CLB	Staff	10/31/05	Meeting with clients over remediation-FA testing.	1.2	\$116	\$139	SOX 404
Babbus	Carolyn	CLB	Staff	10/31/05	Testing at Packard-Rolloforward.	3.9	\$116	\$452	SOX 404
Babbus Total									
Bentley	Scott D.	SDB	Staff	10/31/05	Performing Financial reporting test of journal vouchers (5.3.1).	45.0	\$116	\$5220	SOX 404
Bentley	Scott D.	SDB	Staff	10/31/05	Performing test in Human Resources audit (Accounting Expectations Presentation).	1.4	\$116	\$162	SOX 404
Bentley	Scott D.	SDB	Staff	10/31/05	Client Turnaround time (waiting for client contacts to send supporting documentation).	2.7	\$116	\$313	SOX 404
Bentley Total									
Blasich	Stephen	SSB	Senior	10/10/05	Reviewed inventory testwork for Delphi Medical Systems.	3.9	\$116	\$452	SOX 404
Blasich	Stephen	SSB	Senior	10/10/05	Followed up with client on expenditure testing for Delphi Medical Systems.	8.0	\$928	\$928	SOX 404
Blasich	Stephen	SSB	Senior	10/10/05	Followed up with client on inventory cycle work for Delphi Medical Systems.	2.3	\$145	\$334	SOX 404
Blasich	Stephen	SSB	Senior	10/11/05	Followed up with client on employee cost testwork for Delphi Medical Systems.	2.4	\$145	\$348	SOX 404
Blasich	Stephen	SSB	Senior	10/11/05	Followed up with client on revenue testwork for Delphi Medical Systems.	3.3	\$145	\$479	SOX 404
Blasich	Stephen	SSB	Senior	10/11/05	Worked with EY staff on updating expenditure testwork for Delphi Medical Systems.	2.2	\$145	\$319	SOX 404
Blasich	Stephen	SSB	Senior	10/11/05	Followed up with client on revenue testwork for Delphi Medical Systems.	2.7	\$145	\$392	SOX 404
Blasich	Stephen	SSB	Senior	10/17/05	Reviewed revenue testing for Delphi Medical Systems.	0.6	\$145	\$87	SOX 404
Blasich	Stephen	SSB	Senior	10/18/05	Delphi Team Status meeting.	1.6	\$145	\$232	SOX 404
Blasich	Stephen	SSB	Senior	10/18/05	Planning for Saginaw Rolloforward testing.	1.4	\$145	\$203	SOX 404
Blasich	Stephen	SSB	Senior	10/18/05	Planning for Saginaw Remediation and Open item testing.	2.6	\$145	\$377	SOX 404
Blasich Total									
Ernst & Young - United States									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: October 8, 2005 through October 31, 2005									

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Fees	Activity Code
Blasich	Stephen	SSB	Senior	10/18/05	Worked on request list for Saginaw Rollforward and Remediation testing.	3.2	\$145	\$464	SOX 404
Blasich	Stephen	SSB	Senior	10/19/05	Met with client to review rollforward and remediation request list.	1.6	\$145	\$224	SOX 404
Blasich	Stephen	SSB	Senior	10/19/05	Drove from Troy to Saginaw for meeting with client.	1.8	\$145	\$261	SOX 404
Blasich	Stephen	SSB	Senior	10/19/05	Drove from Saginaw to Troy.	1.8	\$145	\$361	SOX 404
Blasich	Stephen	SSB	Senior	10/24/05	Reviewed Inventory schedules prepared by Delphi Corporate Audit.	2.8	\$145	\$406	SOX 404
Blasich	Stephen	SSB	Senior	10/24/05	Worked with EY staff on questions and methodology to pull samples.	2.6	\$145	\$377	SOX 404
Blasich	Stephen	SSB	Senior	10/24/05	Trained new staff on Delphi Saginaw policies and templates.	2.8	\$145	\$406	SOX 404
Blasich	Stephen	SSB	Senior	10/24/05	Worked with Delphi Saginaw client to obtain initial population requests for sample selection.	3.6	\$145	\$522	SOX 404
Blasich	Stephen	SSB	Senior	10/25/05	Prepare for Delphi Team Status meeting	0.7	\$145	\$102	SOX 404
Blasich	Stephen	SSB	Senior	10/25/05	Worked with Delphi Saginaw client on obtaining information for expenditure testing.	2.3	\$145	\$334	SOX 404
Blasich	Stephen	SSB	Senior	10/25/05	Worked with Delphi Saginaw client on obtaining information for revenue testing.	2.7	\$145	\$392	SOX 404
Blasich	Stephen	SSB	Senior	10/26/05	Work with staff to select revenue samples.	3.3	\$145	\$547	SOX 404
Blasich	Stephen	SSB	Senior	10/26/05	Work with staff to select samples journal voucher samples.	1.6	\$145	\$232	SOX 404
Blasich	Stephen	SSB	Senior	10/26/05	Work with staff to select samples for expenditures.	2.2	\$145	\$319	SOX 404
Blasich	Stephen	SSB	Senior	10/26/05	Work with client on gathering samples.	2.4	\$145	\$348	SOX 404
Blasich	Stephen	SSB	Senior	10/26/05	Status meeting with client.	2.8	\$145	\$406	SOX 404
Blasich	Stephen	SSB	Senior	10/27/05	Work with staff on journal voucher testing.	1.3	\$145	\$189	SOX 404
Blasich	Stephen	SSB	Senior	10/27/05	Work with client on open items/questions for journal vouchers.	1.9	\$145	\$276	SOX 404
Blasich	Stephen	SSB	Senior	10/27/05	Planning and preparing for Delphi Saginaw status meeting with client.	3.2	\$145	\$464	SOX 404
Blasich	Stephen	SSB	Senior	10/28/05	Global Delphi Status Meeting.	3.6	\$145	\$522	SOX 404
Blasich	Stephen	SSB	Senior	10/28/05	Follow up with client on Fixed Asset testwork.	0.9	\$145	\$131	SOX 404
Blasich	Stephen	SSB	Senior	10/28/05	Work with staff on account reconciliation testing.	1.8	\$145	\$261	SOX 404
Blasich	Stephen	SSB	Senior	10/28/05	Follow up with client on account reconciliation questions and open items.	2.2	\$145	\$319	SOX 404
Blasich	Stephen	SSB	Senior	10/31/05	Answer staff questions on the different processes and tests.	3.1	\$145	\$450	SOX 404
Blasich	Stephen	SSB	Senior	10/31/05	Planning and status updates for Delphi Saginaw site.	1.2	\$145	\$174	SOX 404
Blasich	Stephen	SSB	Senior	10/31/05	Train staff on Delphi processes and procedures.	1.8	\$145	\$261	SOX 404
Blasich	Stephen	SSB	Senior	10/31/05	Follow-up with client on open items for Rollforward testing (financial reporting cycle).	2.8	\$145	\$406	SOX 404
Blasich	Stephen	SSB	Senior	10/31/05	Attained CRM sample selection, reviewed selections, and created control activity template in excel to add to documentation.	3.2	\$145	\$464	SOX 404
Chamorro	Destiny D.	DDC	Staff	10/31/05	Discussed with senior the various control activities assigned to, went through control activities to understand the various steps.	1.4	\$116	\$162	SOX 404
Chamorro	Destiny D.	DDC	Staff	10/31/05	Reviewed population of debit and credit memos, and retro to select sample for Control Activity 3.2.1.4. Provided sample to client and discussed what items are necessary.	2.2	\$116	\$255	SOX 404
Chamorro	Destiny D.	DDC	Staff	10/31/05	Reviewed open items for inventory which was not completed by corporate audit team. Compiled list to discuss with client.	2.7	\$116	\$313	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Chamorro Total						8.0	\$305	\$248	
Cunningham	Donell T.	DTC	Senior	10/1/05	Completing the validation program for reporting.	2.1	\$145	\$305	SOX 404
Cunningham	Donell T.	DTC	Senior	10/1/05	Completing the validation program for reporting.	3.9	\$145	\$566	SOX 404
Cunningham	Donell T.	DTC	Senior	10/1/05	Completing the validation program for revenue.	2.8	\$145	\$406	SOX 404
Cunningham	Donell T.	DTC	Senior	10/1/05	Completing the validation program for revenue.	3.6	\$145	\$522	SOX 404
Cunningham	Donell T.	DTC	Senior	10/1/05	Completing the validation program for expenditure.	3.6	\$145	\$522	SOX 404
Cunningham	Donell T.	DTC	Senior	10/1/05	Completing the validation program for inventory.	2.9	\$145	\$421	SOX 404
Cunningham	Donell T.	DTC	Senior	10/1/05	Completing the validation program for expenditure.	3.3	\$145	\$579	SOX 404
Cunningham	Donell T.	DTC	Senior	10/1/05	Completing the validation program for expenditure.	3.8	\$145	\$551	SOX 404
Cunningham	Donell T.	DTC	Senior	10/1/05	Update meeting with ICC at E&C.	1.4	\$145	\$203	SOX 404
Cunningham	Donell T.	DTC	Senior	10/1/05	Delphi Canada B-site review.	2.4	\$145	\$348	SOX 404
Cunningham	Donell T.	DTC	Senior	10/1/05	Delphi E&C, completing the 404 work.	3.8	\$145	\$551	SOX 404
Cunningham	Donell T.	DTC	Senior	10/1/05	Delphi Canada B-Site Review.	0.8	\$145	\$116	SOX 404
Cunningham	Donell T.	DTC	Senior	10/1/05	Testing inventory procedures at E&C 404.	2.8	\$145	\$406	SOX 404
Cunningham	Donell T.	DTC	Senior	10/1/05	Preparing and Reviewing workpapers for reporting and revenue at E&C 404.	3.2	\$145	\$464	SOX 404
Cunningham	Donell T.	DTC	Senior	10/1/05	Reviewing workpapers for tax - E&C 404.	0.9	\$145	\$131	SOX 404
Cunningham	Donell T.	DTC	Senior	10/1/05	Reviewing workpapers for fixed assets and employee cost - E&C 404.	3.2	\$145	\$464	SOX 404
Cunningham	Donell T.	DTC	Senior	10/1/05	Reviewing workpapers for revenue at E&C.	3.9	\$145	\$566	SOX 404
Cunningham	Donell T.	DTC	Senior	10/1/05	Delphi Canada B-Site Review.	0.7	\$145	\$102	SOX 404
Cunningham	Donell T.	DTC	Senior	10/1/05	Delphi Sweden B-Site Review.	3.6	\$145	\$522	SOX 404
Cunningham	Donell T.	DTC	Senior	10/1/05	Delphi Canada B-Site Review.	3.7	\$145	\$537	SOX 404
Cunningham	Donell T.	DTC	Senior	10/2/05	Delphi Hungary B-Site Review.	2.2	\$145	\$319	SOX 404
Cunningham	Donell T.	DTC	Senior	10/2/05	Delphi Canada B-Site Review.	2.7	\$145	\$392	SOX 404
Cunningham	Donell T.	DTC	Senior	10/2/05	Delphi Hungary B-Site Review.	3.1	\$145	\$450	SOX 404
Cunningham	Donell T.	DTC	Senior	10/2/05	Delphi Hungary B-Site Review.	1.6	\$145	\$232	SOX 404
Cunningham	Donell T.	DTC	Senior	10/2/05	Reviewed expenditure workpapers - E&C 404.	2.1	\$145	\$305	SOX 404
Cunningham	Donell T.	DTC	Senior	10/2/05	Reviewed expenditure workpapers - E&C 404.	3.8	\$145	\$551	SOX 404
Cunningham	Donell T.	DTC	Senior	10/2/05	Delphi Hungary B-Site Review.	2.6	\$145	\$377	SOX 404
Cunningham	Donell T.	DTC	Senior	10/2/05	DAS - CC B-Site Review.	2.9	\$145	\$421	SOX 404
Cunningham	Donell T.	DTC	Senior	10/2/05	DAS - CC B-Site Review.	3.4	\$145	\$593	SOX 404
Cunningham	Donell T.	DTC	Senior	10/2/05	DAS - CC B-Site Review.	1.9	\$145	\$276	SOX 404
Cunningham	Donell T.	DTC	Senior	10/2/05	Reviewed expenditure workpapers - E&C 404.	2.9	\$145	\$421	SOX 404
Cunningham	Donell T.	DTC	Senior	10/2/05	Reviewed expenditure workpapers - E&C 404.	3.3	\$145	\$579	SOX 404
Cunningham	Donell T.	DTC	Senior	10/2/05	Reviewed expenditure workpapers - E&C 404.	2.1	\$145	\$305	SOX 404
Cunningham	Donell T.	DTC	Senior	10/2/05	Reviewed expenditure workpapers - E&C 404.	3.9	\$145	\$566	SOX 404
Cunningham	Donell T.	DTC	Senior	10/2/05	Reviewed expenditure workpapers - E&C 404.	2.8	\$145	\$406	SOX 404
Cunningham	Donell T.	DTC	Senior	10/2/05	Reviewed expenditure workpapers - E&C 404.	3.2	\$145	\$564	SOX 404
Cunningham	Donell T.	DTC	Senior	10/3/05	Reviewed Inventory workpapers.	2.4	\$145	\$348	SOX 404
Cunningham	Donell T.	DTC	Senior	10/3/05	Reviewed Inventory workpapers.	2.6	\$145	\$377	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Total Fees	Activity Code
Cunningham Total						107.7		\$15,617		
Dewan	Amy	AD	Senior	10/10/05	Review and comment on Summary of Interim Findings and Deficiency reports for Netherlands trial balance 542.	2.3	\$145	\$334	SOX 404	
Dewan	Amy	AD	Senior	10/10/05	Review and finalize the control documentation for trial balance 504.	2.8	\$145	\$406	SOX 404	
Dewan	Amy	AD	Senior	10/11/05	Creation of client satisfaction survey.	1.4	\$145	\$203	SOX 404	
Dewan	Amy	AD	Senior	10/11/05	Review trial balance ME760 Summary of interim Findings and Deficiency reports.	2.1	\$145	\$305	SOX 404	
Dewan	Amy	AD	Senior	10/11/05	Review trial balance SC3 Summary of interim Findings and Deficiency reports.	2.6	\$145	\$377	SOX 404	
Dewan	Amy	AD	Senior	10/11/05	Review trial balance MC448 Summary of interim Findings and Deficiency reports.	3.1	\$145	\$450	SOX 404	
Dewan	Amy	AD	Senior	10/12/05	Reviewing for cleared review comments for trial balance ME760 Summary of interim Findings and Deficiency reports.	3.7	\$145	\$537	SOX 404	
Dewan	Amy	AD	Senior	10/12/05	Reviewing for cleared review comments for trial balance 451 Summary of interim Findings and Deficiency reports.	3.7	\$145	\$537	SOX 404	
Dewan	Amy	AD	Senior	10/13/05	Roll forward training.	2.1	\$145	\$305	SOX 404	
Dewan	Amy	AD	Senior	10/13/05	Review international reports for India.	2.6	\$145	\$377	SOX 404	
Dewan	Amy	AD	Senior	10/13/05	Review international reports for Brazil.	3.9	\$145	\$566	SOX 404	
Dewan	Amy	AD	Senior	10/14/05	Guidance to staff surrounding the electronic workpaper storage and functionality of the data warehouse application.	2.3	\$145	\$334	SOX 404	
Dewan	Amy	AD	Senior	10/14/05	Review trial balance 451 Summary of interim Findings and Deficiency reports.	3.3	\$145	\$479	SOX 404	
Dewan	Amy	AD	Senior	10/14/05	Review completed control documentation for cleared comments for trial balance 443.	3.6	\$145	\$522	SOX 404	
Dewan	Amy	AD	Senior	10/16/05	Coordination and planning for Delphi engagement event.	1.2	\$145	\$174	SOX 404	
Dewan	Amy	AD	Senior	10/16/05	Review trial balance MC448 Summary of interim Findings and Deficiency reports.	3.8	\$145	\$551	SOX 404	
Dewan	Amy	AD	Senior	10/17/05	Guidance to staff surrounding the remediation/rollforward testing at Thermal & Interior.	2.3	\$145	\$334	SOX 404	
Dewan	Amy	AD	Senior	10/17/05	Discussion with M. Pagac and A. Kulikowski surrounding the scope of the Electronics and Safety validation remediation/rollforward validation including obtain the interim workpapers.	2.3	\$145	\$334	SOX 404	
Dewan	Amy	AD	Senior	10/17/05	Guidance to staff surrounding the deficiency reported for trial balance 141.	2.7	\$145	\$392	SOX 404	
Dewan	Amy	AD	Senior	10/17/05	Review trial balance 141 Summary of Interim Findings and Deficiency reports.	3.7	\$145	\$537	SOX 404	
Dewan	Amy	AD	Senior	10/18/05	Coordinate staffing needs for Thermal and Interior validation including the logistics for staff coming from Cleveland.	1.3	\$145	\$189	SOX 404	
Dewan	Amy	AD	Senior	10/18/05	Review interim validation programs for planning of the remediation/rollforward testing at Electronics & Safety.	2.6	\$145	\$377	SOX 404	
Dewan	Amy	AD	Senior	10/18/05	Review trial balance 275 Summary of interim Findings and Deficiency reports.	3.3	\$145	\$479	SOX 404	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Dewan	Amy	AD	Senior	10/18/05	Review trial balance 469 Summary of Interim Findings and Deficiency reports.	3.8	\$145	\$551	SOX 404
Dewan	Amy	AD	Senior	10/19/05	Guidance to staff surrounding the remediation/rollforward testing at Thermal & Interior.	2.1	\$145	\$305	SOX 404
Dewan	Amy	AD	Senior	10/19/05	Review Electronics and Safety validation programs to address Deloitte and Touche's review comments of interim testing for Revenue.	3.6	\$145	\$522	SOX 404
Dewan	Amy	AD	Senior	10/19/05	Review Electronics and Safety validation programs to address Deloitte and Touche's review comments of interim testing for Treasury.	3.8	\$145	\$551	SOX 404
Dewan	Amy	AD	Senior	10/20/05	Guidance to staff surrounding the remediation/rollforward testing at Thermal & Interior.	2.1	\$145	\$305	SOX 404
Dewan	Amy	AD	Senior	10/20/05	Review Electronics and Safety validation programs to address Deloitte and Touche's review comments of interim testing for Fixed Assets, Expenditures and Employee review comments of interim testing for Fixed Assets, Expenditures and Employee Cost.	3.6	\$145	\$522	SOX 404
Dewan	Amy	AD	Senior	10/20/05	Review Electronics and Safety validation programs to address Deloitte and Touche's review comments of interim testing for Financial Reporting.	3.8	\$145	\$551	SOX 404
Dewan	Amy	AD	Senior	10/21/05	International report status and reviewing all emails from the validation leads surrounding same.	2.3	\$145	\$334	SOX 404
Dewan	Amy	AD	Senior	10/21/05	Review trial balance SC3 Summary of Interim Findings and Deficiency reports.	3.2	\$145	\$464	SOX 404
Dewan	Amy	AD	Senior	10/24/05	Providing guidance to another team member on the process for reviewing and best practices for international reports.	1.3	\$145	\$189	SOX 404
Dewan	Amy	AD	Senior	10/24/05	Importing Thermal and Interior fixed asset master file data into access and reviewing for possible changes to the master file.	1.8	\$145	\$261	SOX 404
Dewan	Amy	AD	Senior	10/24/05	Preparing the client assistance listing for the Electronics and Safety rollforward/remediation testing for fixed assets, expenditures and revenue processes.	3.3	\$145	\$479	SOX 404
Dewan	Amy	AD	Senior	10/24/05	Inspect final control objective templates from the site (trial balance 755) for cleared review comments.	3.4	\$145	\$503	SOX 404
Dewan	Amy	AD	Senior	10/24/05	Preparing the client assistance listing for the Electronics and Safety rollforward/remediation testing for financial reporting, employee cost and treasury processes.	3.7	\$145	\$537	SOX 404
Dewan	Amy	AD	Senior	10/25/05	Preparing estimated hours to complete for the Electronics and Safety remediation/rollforward testing.	1.2	\$145	\$174	SOX 404
Dewan	Amy	AD	Senior	10/25/05	Review trial balance 586 Summary of Interim Findings and Deficiency reports.	2.4	\$145	\$348	SOX 404
Dewan	Amy	AD	Senior	10/25/05	Preparing the client assistance listing for the Electronics and Safety rollforward/remediation testing for the inventory process.	3.3	\$145	\$479	SOX 404
Dewan	Amy	AD	Senior	10/25/05	Review trial balance MS448 Summary of Interim Findings and Deficiency reports.	3.6	\$145	\$522	SOX 404
Dewan	Amy	AD	Senior	10/26/05	Guidance to staff surrounding the remediation/rollforward testing at Thermal & Interior.	1.9	\$145	\$276	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Devan	Amy	AD	Senior	10/26/05	Review validation work performed at Thermal and Interior for Treasury and Financial Reporting.	2.4	\$145	\$348	SOX 404
Devan	Amy	AD	Senior	10/26/05	Status and expectations meeting with Safety and Electronics validation team surrounding the scope of the validation.	2.4	\$145	\$348	SOX 404
Devan	Amy	AD	Senior	10/26/05	Provide internal control coordinator with trial balance 573 review status and outstanding items after review of updated templates.	3.3	\$145	\$479	SOX 404
Devan	Amy	AD	Senior	10/26/05	Review validation work performed at Thermal and Interior for Fixed Assets.	3.6	\$145	\$522	SOX 404
Devan	Amy	AD	Senior	10/27/05	Weekly 404 status call with Delphi validation team.	1.3	\$145	\$189	SOX 404
Devan	Amy	AD	Senior	10/27/05	Review the Safeguarding of Assets control objective templates for trial balance 573.	2.3	\$145	\$334	SOX 404
Devan	Amy	AD	Senior	10/27/05	Guidance to staff surrounding the remediation/rollforward testing at Thermal & Interior.	2.4	\$145	\$348	SOX 404
Devan	Amy	AD	Senior	10/27/05	Review trial balance 283 Summary of Interim Findings and Deficiency reports.	3.2	\$145	\$464	SOX 404
Devan	Amy	AD	Senior	10/28/05	Review trial balance MP760 Summary of Interim Findings and Deficiency reports.	2.1	\$145	\$305	SOX 404
Devan	Amy	AD	Senior	10/28/05	Review trial balance MP448 Summary of Interim Findings and Deficiency reports.	2.3	\$145	\$334	SOX 404
Devan	Amy	AD	Senior	10/28/05	Review trial balance 405/458 Summary of Interim Findings and Deficiency reports.	3.4	\$145	\$493	SOX 404
Devan	Amy	AD	Senior	10/30/05	Travel time to Kokomo, IN from Michigan.	2.4	\$145	\$348	SOX 404
Devan	Amy	AD	Senior	10/30/05	Travel time to Kokomo, IN from Michigan.	2.6	\$145	\$377	SOX 404
Devan	Amy	AD	Senior	10/31/05	Review and comment on Summary of Interim Findings and Deficiency reports for TB 586.	0.6	\$145	\$87	SOX 404
Devan	Amy	AD	Senior	10/31/05	Update status and review comments for control objective templates for TBs 573, 443, 504 and 755.	2.4	\$145	\$348	SOX 404
Devan	Amy	AD	Senior	10/31/05	Guidance to staff surrounding the remediation/rollforward testing at Electronics & Safety.	3.2	\$145	\$464	SOX 404
Dewan	Amy	AD	Senior	10/31/05	Open meeting and follow-up with Michelle Wilkes, Internal Control Coordinator, to discuss the status of the requested items from the client assistance listing.	3.3	\$145	\$479	SOX 404
Dewan	Amy	AD	Senior	10/31/05	Review Deloitte and Touche review comments against the hard copy evidence retained on-site from interim testing.	3.8	\$145	\$551	SOX 404
Dewan Total						163.9		\$23,766	
Enright	John P.	JPE	Manager	10/10/05	Engagement Coordination - Review and correspondence on Delphi emails.	1.4	\$260	\$364	SOX 404
Enright	John P.	JPE	Manager	10/10/05	Review of European draft reports - various sites.	2.8	\$260	\$728	SOX 404
Enright	John P.	JPE	Manager	10/11/05	Roll-forward issues - testing plan, schedule, etc.	3.8	\$260	\$988	SOX 404
Enright	John P.	JPE	Manager	10/11/05	Engagement coordination - Review and correspondence on Delphi emails.	1.9	\$260	\$494	SOX 404
Enright	John P.	JPE	Manager	10/11/05	US Engagement Team status call and related issues.	2.3	\$260	\$598	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Time	Hourly Rate	Total Fees	Individual	Activity Code
Enright	John P.	JPE	Manager	10/1/05	Roll-forward issues - testing plan, schedule, etc.	3.8	\$260	\$988	SOX 404
Enright	John P.	JPE	Manager	10/1/05	Global Conference>Status Call and related issues.	1.9	\$260	\$549	SOX 404
Enright	John P.	JPE	Manager	10/1/05	D&T meeting - preparation prior/afterwards.	2.3	\$260	\$598	SOX 404
Enright	John P.	JPE	Manager	10/1/05	Roll-forward issues - testing plan, schedule, etc.	3.8	\$260	\$988	SOX 404
Enright	John P.	JPE	Manager	10/1/05	Review of US draft reports - various sites.	1.8	\$260	\$468	SOX 404
Enright	John P.	JPE	Manager	10/19/05	Engagement coordination - Review and correspondence on Delphi emails.	2.4	\$260	\$624	SOX 404
Enright	John P.	JPE	Manager	10/19/05	Roll-forward issues - testing plan, schedule, etc.	3.8	\$260	\$988	SOX 404
Enright	John P.	JPE	Manager	10/20/05	D&T meeting - preparation prior/afterwards.	2.4	\$260	\$624	SOX 404
Enright	John P.	JPE	Manager	10/20/05	Global Conference>Status Call and related issues.	2.4	\$260	\$624	SOX 404
Enright	John P.	JPE	Manager	10/20/05	Review of US draft reports - various sites.	3.2	\$260	\$832	SOX 404
Enright	John P.	JPE	Manager	10/21/05	Engagement coordination - Correspondence with US team members.	1.4	\$260	\$364	SOX 404
Enright	John P.	JPE	Manager	10/21/05	Review of European draft reports - various sites.	3.2	\$260	\$832	SOX 404
Enright	John P.	JPE	Manager	10/21/05	Roll-forward issues - testing plan, schedule, etc.	3.4	\$260	\$884	SOX 404
Enright	John P.	JPE	Manager	10/25/05	Engagement coordination - Review and correspondence on Delphi emails.	1.9	\$260	\$494	SOX 404
Enright	John P.	JPE	Manager	10/25/05	US Engagement Team status call and related issues.	2.3	\$260	\$598	SOX 404
Enright	John P.	JPE	Manager	10/25/05	Kofi-forward issues - testing plan, schedule, etc.	3.8	\$260	\$988	SOX 404
Enright	John P.	JPE	Manager	10/26/05	D&T meeting - preparation prior/afterwards.	2.3	\$260	\$598	SOX 404
Enright	John P.	JPE	Manager	10/26/05	Review of US draft reports - various sites.	2.4	\$260	\$624	SOX 404
Enright	John P.	JPE	Manager	10/27/05	Review of European draft reports - various sites.	3.3	\$260	\$858	SOX 404
Enright	John P.	JPE	Manager	10/27/05	Global Conference>Status Call and related issues.	1.1	\$260	\$286	SOX 404
Enright	John P.	JPE	Manager	10/27/05	Review of US draft Reports - various sites.	2.9	\$260	\$754	SOX 404
Enright	John P.	JPE	Manager	10/28/05	Engagement coordination - revised billing procedure discussions.	1.2	\$260	\$312	SOX 404
Enright	John P.	JPE	Manager	10/28/05	Review of US draft Reports - various sites.	2.7	\$260	\$702	SOX 404
Enright	John P.	JPE	Manager	10/31/05	Engagement coordination - Review and correspondence on Delphi emails.	1.1	\$260	\$286	SOX 404
Fellenz	Beth Anne	BAF	Staff	10/31/05	DB&SS - TB 103 - Fixed Assets Validation.	73.0	\$116	\$8,980	SOX 404
Fellenz	Beth Anne	BAF	Staff	10/31/05	DB&SS - TB 103 - Inventory Validation.	1.9	\$116	\$220	SOX 404
Fellenz	Beth Anne	BAF	Staff	10/31/05	DB&SS - TB 103 - Employee Cost.	3.3	\$116	\$383	SOX 404
Fellenz Total									
Ford	David H.	DHF	Staff	10/1/05	Contacting people for expenditures validation.	9.0	\$1044	\$1,044	
Ford	David H.	DHF	Staff	10/1/05	Reviewing validation process for corporate testing of expenditures.	0.6	\$116	\$70	SOX 404
Ford	David H.	DHF	Staff	10/1/05	Editing various spreadsheets.	3.4	\$116	\$394	SOX 404
Ford	David H.	DHF	Staff	10/1/05	Preparation and review of workpapers.	1.6	\$116	\$186	SOX 404
Ford	David H.	DHF	Staff	10/12/05	Working on expenditures validation and meeting with Chuck Asbury for expenditures.	2.4	\$116	\$278	SOX 404
Ford	David H.	DHF	Staff	10/13/05	Roll-forward meeting/training.	3.9	\$116	\$452	SOX 404
Ford	David H.	DHF	Staff	10/13/05	Working on Correcting Journal Entries and Workpapers for Corporate Validation.	2.1	\$116	\$244	SOX 404
Ford Total									
Grand Total									
Grand Total									

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Ford	David H.	DHF	Staff	10/13/05	Working on Correcting Journal Entries and Workpapers for Corporate Validation.	3.3	\$116	\$383	SOX 404
Ford	David H.	DHF	Staff	10/14/05	Combining spreadsheets for rollforward work.	1.1	\$116	\$128	SOX 404
Ford	David H.	DHF	Staff	10/14/05	Corporate Accounting Consolidation Workpapers.	2.4	\$116	\$278	SOX 404
Ford	David H.	DHF	Staff	10/14/05	Working on Correcting Journal Entries and Workpapers for Corporate Validation.	3.4	\$116	\$394	SOX 404
Ford	David H.	DHF	Staff	10/17/05	Working on Corporate Fixed Asset Validation.	0.6	\$116	\$70	SOX 404
Ford	David H.	DHF	Staff	10/17/05	Tying together corporate validation papers.	2.4	\$116	\$278	SOX 404
Ford	David H.	DHF	Staff	10/17/05	Reviewing fixed asset validation program.	2.6	\$116	\$302	SOX 404
Ford	David H.	DHF	Staff	10/18/05	Compiling corporate fixed assets results.	1.6	\$116	\$186	SOX 404
Ford	David H.	DHF	Staff	10/18/05	Validation testing of IT corporate fixed assets.	3.1	\$116	\$360	SOX 404
Ford	David H.	DHF	Staff	10/19/05	Validation testing of IT corporate fixed assets.	3.3	\$116	\$383	SOX 404
Ford	David H.	DHF	Staff	10/19/05	Corporate IT fixed assets validation testing.	2.1	\$116	\$244	SOX 404
Ford	David H.	DHF	Staff	10/19/05	Compiling results from validation testing.	2.8	\$116	\$325	SOX 404
Ford	David H.	DHF	Staff	10/19/05	Corporate IT fixed assets validation testing.	3.1	\$116	\$360	SOX 404
Ford	David H.	DHF	Staff	10/20/05	Inquiring about corporate IT fixed assets and testing.	1.4	\$116	\$162	SOX 404
Ford	David H.	DHF	Staff	10/20/05	Corporate IT fixed assets testing.	2.1	\$116	\$244	SOX 404
Ford	David H.	DHF	Staff	10/20/05	Compiling results, working on documentation for corporate IT fixed assets.	3.2	\$116	\$371	SOX 404
Ford	David H.	DHF	Staff	10/20/05	Compiling results, working on documentation for corporate IT fixed assets.	3.3	\$116	\$383	SOX 404
Ford	David H.	DHF	Staff	10/20/05	Travel time to Delphi site.	58.5	\$116	\$6,786	SOX 404
Hanitz	Lisa D.	LDH	Staff	10/31/05	Reviewing testing templates.	3.4	\$116	\$394	SOX 404
Hanitz	Lisa D.	LDH	Staff	10/31/05	Sample selection for non-standard payment terms.	1.6	\$116	\$186	SOX 404
Hanitz	Lisa D.	LDH	Staff	10/31/05	Sample selection for shipping cut-off.	1.7	\$116	\$197	SOX 404
Hanitz	Lisa D.	LDH	Staff	10/31/05	2006 strategy meeting with Randy Miller, Jeff Henning, John Enright of E&Y and Jennifer Williams of Delphi.	3.8	\$116	\$441	SOX 404
Hanitz	Lisa D.	LDH	Staff	10/31/05	2006 strategy meeting with Randy Miller, Jeff Henning, John Enright of E&Y and Jennifer Williams of Delphi.	10.5	\$116	\$1,218	SOX 404
Hauser	Charles J.	CJH	Partner	10/24/05	Jennifer Williams of Delphi.	3.1	\$330	\$1,023	SOX 404
Hauser Total						3.1			
Henning	Jeffrey M.	JMH	Partner	10/1/05	Project coordination, including various conference calls and team meetings.	1.9	\$330	\$627	SOX 404
Henning	Jeffrey M.	JMH	Partner	10/12/05	Project coordination, including various conference calls and team meetings.	2.4	\$330	\$792	SOX 404
Henning	Jeffrey M.	JMH	Partner	10/23/05	Facilitated session regarding fraud risks/controls.	0.6	\$330	\$198	SOX 404
Henning	Jeffrey M.	JMH	Partner	10/24/05	Project coordination, including various conference calls and team meetings.	1.1	\$330	\$363	SOX 404
Henning	Jeffrey M.	JMH	Partner	10/24/05	SOX 404 discussions and follow-up.	0.6	\$330	\$198	SOX 404
Henning	Rahul	RJ	Senior	10/10/05	Strategy meeting with Jennifer Williams.	2.9	\$330	\$957	SOX 404
Henning Total						9.5			
Jain	Rahul	RJ	Senior	10/10/05	Reviewing B Site TB571.	1.6	\$145	\$232	SOX 404
Jain	Rahul	RJ	Senior	10/10/05	Reviewing B Site TB571.	2.6	\$145	\$377	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Fees	Activity Code
Jain	Rahul	RJ	Senior	10/1/05	Reviewing B Site TB5D8.	3.8	\$145	\$551	SOX 404
Jain	Rahul	RJ	Senior	10/1/05	Updating Exhibit J for B Sites.	2.2	\$145	\$319	SOX 404
Jain	Rahul	RJ	Senior	10/1/05	Preparing information requests for Inventory Rollforward.	2.4	\$145	\$348	SOX 404
Jain	Rahul	RJ	Senior	10/1/05	Testing Control # 2.1.1.	3.4	\$145	\$503	SOX 404
Jain	Rahul	RJ	Senior	10/1/05	Testing Control # 2.5.1.	2.1	\$145	\$305	SOX 404
Jain	Rahul	RJ	Senior	10/1/05	Testing Control # 2.5.1.	2.3	\$145	\$334	SOX 404
Jain	Rahul	RJ	Senior	10/1/05	Testing Control # 2.1.2.	3.6	\$145	\$522	SOX 404
Jain	Rahul	RJ	Senior	10/1/05	Collection of evidence for Control # 2.3.1.	2.2	\$145	\$319	SOX 404
Jain	Rahul	RJ	Senior	10/1/05	Collection of evidence for Control # 2.3.1.	2.3	\$145	\$334	SOX 404
Jain	Rahul	RJ	Senior	10/1/05	Discussion regarding Control # 2.3.2.	2.7	\$145	\$539	SOX 404
Jain	Rahul	RJ	Senior	10/1/05	Reviewing and updating Exhibit G.	2.8	\$145	\$506	SOX 404
Jain	Rahul	RJ	Senior	10/1/05	Review of evidence for Control # 2.3.2.	3.1	\$145	\$545	SOX 404
Jain	Rahul	RJ	Senior	10/1/05	Collection of evidence for Control # 2.3.2.	3.2	\$145	\$564	SOX 404
Jain	Rahul	RJ	Senior	10/1/05	Updating Rollforward Testing documentation.	3.7	\$145	\$537	SOX 404
Jain	Rahul	RJ	Senior	10/24/05	Discussion on Control # 2.3.2.	3.2	\$145	\$564	SOX 404
Jain	Rahul	RJ	Senior	10/24/05	Testing Control # 2.1.2.	3.6	\$145	\$522	SOX 404
Jain	Rahul	RJ	Senior	10/24/05	Testing Control # 2.1.1.	3.7	\$145	\$537	SOX 404
Jain	Rahul	RJ	Senior	10/25/05	Collection of evidence for Control # 2.3.2.	2.2	\$145	\$319	SOX 404
Jain	Rahul	RJ	Senior	10/25/05	Reviewing B Site TB5T1.	3.8	\$145	\$551	SOX 404
Jain	Rahul	RJ	Senior	10/25/05	Testing Control # 2.5.1.	3.8	\$145	\$551	SOX 404
Jain	Rahul	RJ	Senior	10/26/05	Discussion on Control # 2.3.1.	2.1	\$145	\$305	SOX 404
Jain	Rahul	RJ	Senior	10/26/05	Review of evidence for Control # 2.3.2.	3.4	\$145	\$543	SOX 404
Jain	Rahul	RJ	Senior	10/27/05	Collection of evidence for Control # 2.3.1.	2.4	\$145	\$348	SOX 404
Jain	Rahul	RJ	Senior	10/27/05	Updating Exhibit J for B Sites.	2.6	\$145	\$377	SOX 404
Jain	Rahul	RJ	Senior	10/27/05	Updating Rollforward Testing.	3.9	\$145	\$566	SOX 404
Jain	Rahul	RJ	Senior	10/28/05	Reviewing B Site TB5D8.	3.6	\$145	\$522	SOX 404
Jain	Rahul	RJ	Senior	10/28/05	Preparing information requests for Inventory Rollforward.	3.8	\$145	\$551	SOX 404
Jain	Rahul	RJ	Senior	10/28/05	Reviewing and updating Exhibit G.	3.9	\$145	\$566	SOX 404
Jain Total						90.0		\$13,050	
Loy	Andrew	AEL	Staff	10/25/05	Reviewing accounting estimates, prepaid expenses and SG&A documentation.	2.1	\$116	\$244	SOX 404
Loy	Andrew	AEL	Staff	10/25/05	Security clearance and administrative debriefing.	2.7	\$116	\$313	SOX 404
Loy	Andrew	AEL	Staff	10/25/05	2005 SOX Validation Training and review of Delphi's procedures.	3.2	\$116	\$371	SOX 404
Loy	Andrew	AEL	Staff	10/25/05	Various data entry into E&Y system.	1.9	\$116	\$220	SOX 404
Loy	Andrew	AEL	Staff	10/26/05	Researching accounting estimates, prepaid expenses and SG&A documentation.	2.9	\$116	\$336	SOX 404
Loy	Andrew	AEL	Staff	10/26/05	Editing and revising Delphi procedures pertaining to accounting estimates, prepaid expenses and SG&A documentation for referential purposes.	3.2	\$116	\$371	SOX 404
Loy	Andrew	AEL	Staff	10/27/05	Information requests from Delphi client.	2.1	\$116	\$244	SOX 404
Loy	Andrew	AEL	Staff	10/27/05	Wrapping up work and client request information.	2.7	\$116	\$313	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Loy	Andrew	AEL	Staff	10/27/05	Sample requests for Delphi client.	3.1	\$116	\$360	SOX 404
Loy	Andrew	AEL	Staff	10/28/05	Security clearance and administrative debriefing.	1.6	\$116	\$186	SOX 404
Loy	Andrew	AEL	Staff	10/28/05	Rollforward audit review.	2.8	\$116	\$325	SOX 404
Loy	Andrew	AEL	Staff	10/28/05	Control testing for Accounting procedures requirements.	3.7	\$116	\$429	SOX 404
Loy	Andrew	AEL	Staff	10/31/05	Debriefing of client engagement information.	2.7	\$116	\$313	SOX 404
Loy	Andrew	AEL	Staff	10/31/05	Control walkthrough for financial accounting and reporting memo.	3.4	\$116	\$394	SOX 404
Loy Total				10/31/05	Contract reviews for personal business plans.	41.5		\$4,814	SOX 404
Maximov	Konstantin N.	KNM	Staff	10/31/05	Created Delphi travel profile per company policy and made travel reservations.	1.2	\$116	\$139	SOX 404
Maximov	Konstantin N.	KNM	Staff	10/31/05	Sorted testing samples provided by Delphi staff.	1.8	\$116	\$209	SOX 404
Maximov	Konstantin N.	KNM	Staff	10/31/05	Travel from Columbus, OH - Warren, OH for audit.	3.1	\$116	\$360	SOX 404
Maximov	Konstantin N.	KNM	Staff	10/31/05	Reviewed documentation related to controls over the inventory process.	3.9	\$116	\$452	SOX 404
Maximov Total				10/31/05	Preparation for conference call to discuss global account status with Jim Turley, Kevin Asher, Craig Connely, Bryan Segedi and Greg Schoen.	10.0		\$1,160	
Miller	Randall J.	RJM	Partner	10/10/05	Participate in conference call to discuss global account status with Jim Turley, Kevin Asher, Craig Connely, Bryan Segedi and Greg Schoen.	1.1	\$330	\$363	SOX 404
Miller	Randall J.	RJM	Partner	10/10/05	Conference call regarding client acceptance process with Bryan Segedi, Kevin Asher, and other firm leadership.	2.8	\$330	\$924	SOX 404
Miller	Randall J.	RJM	Partner	10/12/05	Planning workshop with Jennifer Williams at Delphi Headquarters.	1.7	\$330	\$561	SOX 404
Miller	Randall J.	RJM	Partner	10/20/05	Project coordination, including discussions with E&Y team leaders regarding current roll-forward status.	2.4	\$330	\$792	SOX 404
Miller	Randall J.	RJM	Partner	10/21/05	Conference call led by John Enright to discuss engagement documentation.	1.9	\$330	\$627	SOX 404
Miller	Randall J.	RJM	Partner	10/24/05	Meeting with Jennifer Williams at Delphi Headquarters; 2006 Planning Session.	14.9	\$330	\$4,917	SOX 404
Miller Total									
Natarajan	Prabhakaran	PN	Staff	10/10/05	Delphi Connections - Financial Statement Close - Testing & Documentation.	1.9	\$116	\$220	SOX 404
Natarajan	Prabhakaran	PN	Staff	10/10/05	Delphi Connections - Fixed Asset Validation - Documentation.	2.7	\$116	\$313	SOX 404
Natarajan	Prabhakaran	PN	Staff	10/10/05	Delphi Connections - Fixed Asset Validation - Testing.	3.4	\$116	\$394	SOX 404
Natarajan	Prabhakaran	PN	Staff	10/11/05	Delphi SOX 404 - Project administration and review.	0.4	\$116	\$46	SOX 404
Natarajan	Prabhakaran	PN	Staff	10/11/05	Delphi Catalyst - Revenue Validation - Review Notes.	3.7	\$116	\$429	SOX 404
Natarajan	Prabhakaran	PN	Staff	10/11/05	Delphi Catalyst - Revenue Validation - Testing.	3.9	\$116	\$452	SOX 404
Natarajan	Prabhakaran	PN	Staff	10/12/05	Delphi Accounts Receivable Service Center - Discussion with client/manager.	0.9	\$116	\$104	SOX 404
Natarajan	Prabhakaran	PN	Staff	10/12/05	Delphi Accounts Receivable Service Center - Revenue Validation - Review.	3.3	\$116	\$383	SOX 404
Natarajan	Prabhakaran	PN	Staff	10/13/05	Delphi Connections - Fixed Asset Validation - Documentation.	3.8	\$116	\$441	SOX 404
Natarajan	Prabhakaran	PN	Staff	10/13/05	Delphi Catalyst - Workpaper documentation.	0.6	\$116	\$70	SOX 404
Natarajan	Prabhakaran	PN	Staff	10/13/05	Delphi Catalyst - Revenue Validation - Documentation.	3.1	\$116	\$360	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Time	Hourly Rate	Total Fees	Activity Code
Natarajan	Prabhakaran	PN	Staff	10/13/05	Delphi Packard - Expenditure Validation - Addressing Review Comments.	3.6	\$116	\$41.8
Natarajan	Prabhakaran	PN	Staff	10/13/05	Delphi Packard - Revenue Validation - Addressing Review Comments.	3.7	\$116	\$429
Natarajan	Prabhakaran	PN	Staff	10/14/05	Delphi Connections - Workpaper Documentation.	1.9	\$116	\$220
Natarajan	Prabhakaran	PN	Staff	10/14/05	Delphi Connections - Fixed Asset Validation - Workpaper Documentation.	3.1	\$116	\$360
Natarajan	Prabhakaran	PN	Staff	10/14/05	Delphi Connections - Expenditure Validation - Completing Validation done at Mexico.	3.9	\$116	\$452
Natarajan	Prabhakaran	PN	Staff	10/17/05	Delphi Catalyst - Revenue Validation - Addressing Review Comments.	2.4	\$116	\$278
Natarajan	Prabhakaran	PN	Staff	10/17/05	Delphi Packard - Revenue Validation - Addressing Review Comments.	2.7	\$116	\$313
Natarajan	Prabhakaran	PN	Staff	10/18/05	Delphi SOX 404 - Project administration and review.	0.6	\$116	\$70
Natarajan	Prabhakaran	PN	Staff	10/19/05	Delphi Spain - B Site reviews.	3.4	\$116	\$394
Natarajan	Prabhakaran	PN	Staff	10/19/05	Delphi Dayton - Fixed Asset Validation.	0.8	\$116	\$93
Natarajan	Prabhakaran	PN	Staff	10/20/05	Delphi Spain - B Site reviews.	2.3	\$116	\$267
Natarajan	Prabhakaran	PN	Staff	10/21/05	Delphi Dayton - Fixed Asset Validation.	0.9	\$116	\$104
Natarajan	Prabhakaran	PN	Staff	10/24/05	Delphi Dayton - Addressing D&T Comments.	2.1	\$116	\$244
Natarajan	Prabhakaran	PN	Staff	10/25/05	Delphi Packard - Addressing D&T Comments.	1.4	\$116	\$162
Natarajan	Prabhakaran	PN	Staff	10/26/05	Delphi Packard - Addressing D&T Comments.	1.1	\$116	\$128
Natarajan Total					63.5	\$7,366		SOX 404
Norcross	Anna	AMN	Senior	10/11/05	Reviewed/Commented on documentation for B-site 5B9.	0.3	\$145	\$44
Norcross	Anna	AMN	Senior	10/11/05	Reviewed/Commented on documentation for B-site 5D7.	0.7	\$145	\$102
Norcross	Anna	AMN	Senior	10/11/05	Reviewed/Commented on documentation for B-site 5D7.	1.1	\$145	\$160
Norcross	Anna	AMN	Senior	10/12/05	Reviewed/Commented on documentation for B-site 550.	0.6	\$145	\$87
Norcross	Anna	AMN	Senior	10/12/05	Reviewed/Commented on documentation for B-site 5D7.	1.4	\$145	\$203
Norcross	Anna	AMN	Senior	10/14/05	Reviewed/Finalized schedules for B-site 5B9.	0.3	\$145	\$44
Norcross	Anna	AMN	Senior	10/14/05	Reviewed/Finalized schedules for B-site 550.	0.7	\$145	\$102
Norcross	Anna	AMN	Senior	10/14/05	Reviewed/Finalized schedules for B-site 5D7.	0.9	\$145	\$131
Norcross Total					6.0	\$870		SOX 404
Pagac	Matthew M.	MMP	Manager	10/1/05	Update B-Site leadsheet.	1.6	\$260	\$416
Pagac	Matthew M.	MMP	Manager	10/1/05	Review and correspondence regarding various Delphi emails.	1.4	\$260	\$364
Pagac	Matthew M.	MMP	Manager	10/1/05	Correspondence and review of B-Sites.	2.2	\$260	\$572
Pagac	Matthew M.	MMP	Manager	10/1/05	Discussions on rollforward procedures.	2.3	\$260	\$598
Pagac	Matthew M.	MMP	Manager	10/13/05	Correspondence on open US interim sites	0.8	\$260	\$208
Pagac	Matthew M.	MMP	Manager	10/13/05	Review and correspondence on Delphi emails to Staff and Seniors (Victoria Richardson, Suchi Shah, Geetika Sharma).	1.8	\$260	\$468
Pagac	Matthew M.	MMP	Manager	10/13/05	Correspondence with US team.	2.4	\$260	\$624
Pagac	Matthew M.	MMP	Manager	10/17/05	Correspondence on B-Sites.	0.8	\$260	\$208
Pagac	Matthew M.	MMP	Manager	10/17/05	Discussions with US Team members regarding SOX testing.	1.7	\$260	\$442
Pagac	Matthew M.	MMP	Manager	10/17/05	Discussions with Delphi on SOX testing.	1.9	\$260	\$494
Pagac	Matthew M.	MMP	Manager	10/17/05	Review and respond on Delphi related emails.	3.6	\$260	\$936
Pagac	Matthew M.	MMP	Manager	10/18/05	Prepare and hold team meeting.	1.2	\$260	\$312
								SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Fees	Activity Code
Pagac									
Pagac	Matthew M.	MMP	Manager	10/18/05	Discussions with Delphi regarding processes.	1.8	\$260	\$468	SOX 404
Pagac	Matthew M.	MMP	Manager	10/18/05	Attend D&T meeting and preparation prior/after.	2.4	\$260	\$624	SOX 404
Pagac	Matthew M.	MMP	Manager	10/18/05	Discussions with US Team members regarding SOX testing.	2.6	\$260	\$676	SOX 404
Pagac	Matthew M.	MMP	Manager	10/19/05	Meetings with Saginaw Management.	0.8	\$260	\$208	SOX 404
Pagac	Matthew M.	MMP	Manager	10/19/05	Review and respond on Delphi related emails.	0.9	\$260	\$234	SOX 404
Pagac	Matthew M.	MMP	Manager	10/19/05	Discussions and correspondence with Saginaw Team.	1.8	\$260	\$468	SOX 404
Pagac	Matthew M.	MMP	Manager	10/19/05	Corporate testing discussions.	1.9	\$260	\$494	SOX 404
Pagac	Matthew M.	MMP	Manager	10/19/05	Travel during business hours to/from Saginaw.	2.6	\$260	\$676	SOX 404
Pagac	Matthew M.	MMP	Manager	10/2/05	Discussions and correspondence with Delphi.	1.8	\$260	\$468	SOX 404
Pagac	Matthew M.	MMP	Manager	10/2/05	Discussions and correspondence with Team.	2.4	\$260	\$624	SOX 404
Pagac	Matthew M.	MMP	Manager	10/2/05	Review and issue interim reports.	3.8	\$260	\$888	SOX 404
Pagac	Matthew M.	MMP	Manager	10/24/05	Review and correspond on emails.	1.2	\$260	\$312	SOX 404
Pagac	Matthew M.	MMP	Manager	10/24/05	Attend Strategy Meeting.	3.2	\$260	\$832	SOX 404
Pagac	Matthew M.	MMP	Manager	10/24/05	Prepare for Delphi Strategy Meeting.	3.6	\$260	\$936	SOX 404
Pagac	Matthew M.	MMP	Manager	10/25/05	Review correspondence and attend E&S meeting.	0.8	\$260	\$208	SOX 404
Pagac	Matthew M.	MMP	Manager	10/25/05	Staffing discussions/planning.	0.8	\$260	\$208	SOX 404
Pagac	Matthew M.	MMP	Manager	10/25/05	Prepare for and attend D&T meeting.	1.4	\$260	\$364	SOX 404
Pagac	Matthew M.	MMP	Manager	10/25/05	Team correspondence.	1.6	\$260	\$416	SOX 404
Pagac	Matthew M.	MMP	Manager	10/25/05	Discussions with Management and Delphi.	1.6	\$260	\$416	SOX 404
Pagac	Matthew M.	MMP	Manager	10/25/05	Review and correspond on Delphi emails.	1.8	\$260	\$468	SOX 404
Pagac	Matthew M.	MMP	Manager	10/26/05	Discussions with Team.	1.6	\$260	\$416	SOX 404
Pagac	Matthew M.	MMP	Manager	10/26/05	Work on Delphi staffing issues.	1.8	\$260	\$468	SOX 404
Pagac	Matthew M.	MMP	Manager	10/26/05	Review and issue interim reports.	1.8	\$260	\$468	SOX 404
Pagac	Matthew M.	MMP	Manager	10/26/05	Review and issue interim reports.	2.2	\$260	\$572	SOX 404
Pagac	Matthew M.	MMP	Manager	10/26/05	Review and correspond on Delphi related emails.	2.6	\$260	\$676	SOX 404
Pagac	Matthew M.	MMP	Manager	10/27/05	Discussions with Delphi.	1.8	\$260	\$468	SOX 404
Pagac	Matthew M.	MMP	Manager	10/27/05	Review interim reports.	2.2	\$260	\$572	SOX 404
Pagac	Matthew M.	MMP	Manager	10/27/05	Discussions with Team.	2.4	\$260	\$624	SOX 404
Pagac	Matthew M.	MMP	Manager	10/27/05	Work on determining international reports timeline.	3.6	\$260	\$936	SOX 404
Pagac	Matthew M.	MMP	Manager	10/28/05	Prepare and lead Team meeting.	1.6	\$260	\$416	SOX 404
Pagac	Matthew M.	MMP	Manager	10/28/05	Discussions with Delphi.	1.6	\$260	\$416	SOX 404
Pagac	Matthew M.	MMP	Manager	10/28/05	Finalize international reports timeline.	1.8	\$260	\$468	SOX 404
Pagac	Matthew M.	MMP	Manager	10/28/05	Review and correspondence on interim procedures with team.	2.4	\$260	\$624	SOX 404
Pagac	Matthew M.	MMP	Manager	10/28/05	Review and correspond on Delphi related emails.	2.4	\$260	\$624	SOX 404
Pagac	Matthew M.	MMP	Manager	10/31/05	Review and correspond on Delphi related emails.	1.2	\$260	\$312	SOX 404
Pagac Total						91.5		\$23,790	
Richardson	Victoria	VR	Senior	10/10/05	Prepared open items list for additional documents needed to complete Tulsa testing.	1.6	\$145	\$232	SOX 404
Richardson	Victoria	VR	Senior	10/10/05	Sent out e-mail to ICCs for additional information to complete B-Site Reviews.	1.8	\$145	\$261	SOX 404
Richardson	Victoria	VR	Senior	10/10/05	Documenting workpapers for Tulsa, OK.	3.8	\$145	\$551	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Fees	Activity Code
Richardson	Victoria	VR	Senior	10/11/05	B-Site Follow up review.	3.8	\$145	\$551	SOX 404
Richardson	Victoria	VR	Senior	10/11/05	Sent out e-mail to ICCs for additional information to complete B-Site Reviews.	1.4	\$145	\$203	SOX 404
Richardson	Victoria	VR	Senior	10/11/05	B-Site Reviews various TB513.	2.2	\$145	\$319	SOX 404
Richardson	Victoria	VR	Senior	10/11/05	Read authoritative guidance.	3.6	\$145	\$522	SOX 404
Richardson	Victoria	VR	Senior	10/12/05	Performed research on various subject matters relating to policy writing.	3.8	\$145	\$551	SOX 404
Richardson	Victoria	VR	Senior	10/13/05	Global Status Update Meeting.	3.4	\$145	\$493	SOX 404
Richardson	Victoria	VR	Senior	10/13/05	Performed research on various subject matters relating to policy writing.	3.6	\$145	\$522	SOX 404
Richardson	Victoria	VR	Senior	10/13/05	Performed research on various subject matters relating to policy writing.	1.3	\$145	\$189	SOX 404
Richardson	Victoria	VR	Senior	10/13/05	Performed research on various subject matters relating to policy writing.	2.3	\$145	\$334	SOX 404
Richardson	Victoria	VR	Senior	10/13/05	Prepared Tulsa's management report.	2.4	\$145	\$348	SOX 404
Richardson	Victoria	VR	Senior	10/13/05	Reviewed Tulsa's validation program.	2.8	\$145	\$406	SOX 404
Richardson	Victoria	VR	Senior	10/14/05	B-Site Reviews - various sites.	3.2	\$145	\$464	SOX 404
Richardson	Victoria	VR	Senior	10/14/05	B-Site Reviews - various sites.	2.9	\$145	\$421	SOX 404
Richardson	Victoria	VR	Senior	10/14/05	Followed up on review notes to Tulsa's management report.	3.4	\$145	\$493	SOX 404
Richardson	Victoria	VR	Senior	10/18/05	Dayton and Tulsa Validation Program Review.	3.7	\$145	\$537	SOX 404
Richardson	Victoria	VR	Senior	10/18/05	Dayton and Tulsa Validation Program Review.	1.1	\$145	\$160	SOX 404
Richardson	Victoria	VR	Senior	10/18/05	Dayton and Tulsa Validation Program Review.	1.4	\$145	\$203	SOX 404
Richardson	Victoria	VR	Senior	10/18/05	Dayton and Tulsa Validation Program Review.	1.8	\$145	\$261	SOX 404
Richardson	Victoria	VR	Senior	10/18/05	Dayton and Tulsa Validation Program Review.	2.2	\$145	\$319	SOX 404
Richardson	Victoria	VR	Senior	10/18/05	Reviewed Tulsa Validation Program, external workpapers and provided review notes.	2.6	\$145	\$377	SOX 404
Richardson	Victoria	VR	Senior	10/19/05	Reviewed Tulsa Validation Program, external workpapers and provided review notes.	0.9	\$145	\$131	SOX 404
Richardson	Victoria	VR	Senior	10/19/05	Reviewed Tulsa Validation Program, external workpapers and provided review notes.	1.6	\$145	\$232	SOX 404
Richardson	Victoria	VR	Senior	10/19/05	Reviewed Tulsa Validation Program, external workpapers and provided review notes.	1.9	\$145	\$276	SOX 404
Richardson	Victoria	VR	Senior	10/19/05	Reviewed Tulsa Validation Program, external workpapers and provided review notes.	2.1	\$145	\$305	SOX 404
Richardson	Victoria	VR	Senior	10/19/05	Reviewed Tulsa Validation Program, external workpapers and provided review notes.	2.1	\$145	\$305	SOX 404
Richardson	Victoria	VR	Senior	10/20/05	Tulsa's Exhibit I and J report.	2.2	\$145	\$319	SOX 404
Richardson	Victoria	VR	Senior	10/20/05	Global Status Update Meeting.	0.8	\$145	\$116	SOX 404
Richardson	Victoria	VR	Senior	10/20/05	Various B-Site Reviews.	1.1	\$145	\$160	SOX 404
Richardson	Victoria	VR	Senior	10/20/05	Reviewed Tulsa Validation Program, external workpapers and provided review notes.	1.9	\$145	\$276	SOX 404
Richardson	Victoria	VR	Senior	10/20/05	Various B-Site Reviews.	2.2	\$145	\$319	SOX 404
Richardson	Victoria	VR	Senior	10/20/05	Reviewed Tulsa Validation Program, external workpapers and provided review notes.	1.9	\$145	\$276	SOX 404
Richardson	Victoria	VR	Senior	10/24/05	Reviewed Tulsa's validation program and workpapers and wrote review notes.	2.1	\$145	\$305	SOX 404
Richardson	Victoria	VR	Senior	10/24/05	Meeting with E&Y Team regarding Delphi.	2.2	\$145	\$319	SOX 404
Richardson	Victoria	VR	Senior	10/24/05	Reviewed Tulsa's validation program and workpapers and wrote review notes.	3.2	\$145	\$464	SOX 404
Richardson	Victoria	VR	Senior	10/24/05	Reviewed Tulsa's validation program and workpapers and wrote review notes.	2.9	\$145	\$421	SOX 404
Richardson	Victoria	VR	Senior	10/24/05	Reviewed Tulsa's validation program and workpapers and wrote review notes.	3.4	\$145	\$493	SOX 404
Richardson	Victoria	VR	Senior	10/24/05	Reviewed Tulsa's validation program and workpapers and wrote review notes.	3.7	\$145	\$537	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Fees	Activity Code
Richardson	Victoria	VR	Senior	10/25/05	E&Y Team Meeting.	1.3	\$145	\$189	SOX 404
Richardson	Victoria	VR	Senior	10/25/05	Administrative - Discussing B-Sites and Contract Administration Project.	2.7	\$145	\$392	SOX 404
Richardson	Victoria	VR	Senior	10/25/05	B-Site Reviews - various sites.	2.8	\$145	\$340	SOX 404
Richardson	Victoria	VR	Senior	10/27/05	Global Status Update Meeting.	3.2	\$145	\$464	SOX 404
Richardson	Victoria	VR	Senior	10/27/05	Research on SAS 70	2.1	\$145	\$305	SOX 404
Richardson	Victoria	VR	Senior	10/27/05	B-Site Reviews - various sites.	2.4	\$145	\$348	SOX 404
Richardson	Victoria	VR	Senior	10/27/05	B-Site Reviews - various sites.	2.8	\$145	\$406	SOX 404
Richardson	Victoria	VR	Senior	10/28/05	B-Site Reviews - various sites.	3.8	\$145	\$551	SOX 404
Richardson	Victoria	VR	Senior	10/31/05	B-Site Reviews - various sites.	1.9	\$145	\$276	SOX 404
Richardson	Victoria	VR	Senior	10/31/05	B-Site Reviews - various sites.	2.4	\$145	\$348	SOX 404
Richardson Total						2.6	\$145	\$377	SOX 404
Rossie	Jayne E.	JER	Staff	10/10/05	Engagement Coordination including responding to various emails and phone calls regarding engagement details.	2.8	\$116	\$325	SOX 404
Rossie	Jayne E.	JER	Staff	10/10/05	Engagement Coordination including roll-forward schedule.	3.2	\$116	\$371	SOX 404
Rossie	Jayne E.	JER	Staff	10/11/05	Engagement Coordination including updates to engagement schedule/contact information and website.	1.4	\$116	\$162	SOX 404
Rossie	Jayne E.	JER	Staff	10/12/05	Engagement Coordination including updates to engagement schedule/contact information and website.	1.1	\$116	\$128	SOX 404
Rossie	Jayne E.	JER	Staff	10/17/05	Coordination and planning for revised Delphi billing procedures.	1.9	\$116	\$220	SOX 404
Rossie	Jayne E.	JER	Staff	10/18/05	Engagement Coordination including roll-forward schedule.	1.6	\$116	\$186	SOX 404
Rossie	Jayne E.	JER	Staff	10/19/05	Engagement Coordination including updates to engagement schedule/contact information and website.	1.9	\$116	\$220	SOX 404
Rossie	Jayne E.	JER	Staff	10/20/05	Engagement Coordination including updates to engagement schedule/contact information and website.	2.1	\$116	\$244	SOX 404
Rossie	Jayne E.	JER	Staff	10/24/05	Accumulation of information related to preparation of fee application.	2.7	\$116	\$313	SOX 404
Rossie	Jayne E.	JER	Staff	10/24/05	Coordination and planning for revised Delphi billing procedures.	3.1	\$116	\$360	SOX 404
Rossie	Jayne E.	JER	Staff	10/25/05	Accumulation of information related to preparation of fee application.	3.2	\$116	\$371	SOX 404
Rossie	Jayne E.	JER	Staff	10/25/05	Accumulation of information related to preparation of fee application.	2.1	\$116	\$244	SOX 404
Rossie	Jayne E.	JER	Staff	10/25/05	Accumulation of information related to preparation of fee application.	2.8	\$116	\$325	SOX 404
Rossie	Jayne E.	JER	Staff	10/26/05	Coordination and planning for revised Delphi billing procedures.	3.1	\$116	\$360	SOX 404
Rossie	Jayne E.	JER	Staff	10/26/05	Coordination and planning for revised Delphi billing procedures.	2.9	\$116	\$336	SOX 404
Rossie	Jayne E.	JER	Staff	10/26/05	Engagement Coordination including updates to engagement schedule/contact information and website.	3.2	\$116	\$371	SOX 404
Rossie	Jayne E.	JER	Staff	10/27/05	Coordination and planning for revised Delphi billing procedures.	3.4	\$116	\$394	SOX 404
Rossie	Jayne E.	JER	Staff	10/27/05	Accumulation of information related to preparation of fee application.	3.1	\$116	\$360	SOX 404
Rossie	Jayne E.	JER	Staff	10/27/05	Engagement Coordination including roll-forward schedule.	3.2	\$116	\$371	SOX 404
Rossie	Jayne E.	JER	Staff	10/28/05	Coordination and planning for revised Delphi billing procedures.	3.7	\$116	\$429	SOX 404
Rossie	Jayne E.	JER	Staff	10/28/05	Accumulation of information related to preparation of fee application.	3.1	\$116	\$360	SOX 404
Rossie	Jayne E.	JER	Staff	10/28/05	Engagement Coordination including updates to engagement schedule/contact information and website.	3.3	\$116	\$383	SOX 404
Rossie	Jayne E.	JER	Staff	10/28/05	Engagement Coordination including updates to engagement schedule/contact information and website.	3.7	\$116	\$429	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Fees	Activity Code
Rossie	Jayne E.	JER	Staff	10/31/05	Accumulation of information related to preparation of fee application.	3.4	\$116	\$394	SOX 404
Rossie	Jayne E.	JER	Staff	10/31/05	Accumulation of information related to preparation of fee application.	3.4	\$116	\$394	Contingency Planning
Rossie Total						69.4	\$116	\$394	\$8,050
Schmansky	Michael S.	MSS	Staff	10/31/05	Account reconciliation and journal voucher roll forward testing.	1.9	\$116	\$220	SOX 404
Schmansky Total						8.0	\$116	\$928	SOX 404
Scotland	Maria D.	MDS	Senior	10/17/05	Prepared 575 tracking sheet for TB 481.	2.8	\$145	\$406	SOX 404
Scotland	Maria D.	MDS	Senior	10/17/05	Prepared tracking sheets for TB 481.	3.4	\$145	\$493	SOX 404
Scotland	Maria D.	MDS	Senior	10/17/05	Prepared tracking sheet for TB 448.	3.4	\$145	\$5493	SOX 404
Scotland	Maria D.	MDS	Senior	10/17/05	Prepared 575 tracking sheet for TB 575.	3.4	\$145	\$5493	SOX 404
Scotland	Maria D.	MDS	Senior	10/18/05	Prepared and issued 2nd round comments for TB 448.	2.2	\$145	\$319	SOX 404
Scotland	Maria D.	MDS	Senior	10/18/05	Reviewed expenditure, safeguarding of assets for TB448 - 2nd round.	2.6	\$145	\$377	SOX 404
Scotland	Maria D.	MDS	Senior	10/18/05	Prepared and issued 2nd round comments for TB 448.	2.8	\$145	\$406	SOX 404
Scotland	Maria D.	MDS	Senior	10/18/05	Reviewed tax, inventory for TB 448 - 2nd round.	3.4	\$145	\$5493	SOX 404
Scotland	Maria D.	MDS	Senior	10/19/05	Issue 2nd round comments for TB 481.	0.8	\$145	\$116	SOX 404
Scotland	Maria D.	MDS	Senior	10/19/05	Reviewed TB 481 expenditure - 2nd round.	2.7	\$145	\$392	SOX 404
Scotland	Maria D.	MDS	Senior	10/19/05	Reviewed revenue TB 481 - 2nd round.	2.9	\$145	\$421	SOX 404
Scotland	Maria D.	MDS	Senior	10/19/05	Reviewed TB 481 fixed assets, treasury - 2nd round.	3.6	\$145	\$522	SOX 404
Scotland	Maria D.	MDS	Senior	10/20/05	Review various international reports.	2.4	\$145	\$348	SOX 404
Scotland	Maria D.	MDS	Senior	10/20/05	Issue 2nd round comments for various B sites.	2.8	\$145	\$406	SOX 404
Scotland	Maria D.	MDS	Senior	10/20/05	Review various international reports.	3.4	\$145	\$5493	SOX 404
Scotland	Maria D.	MDS	Senior	10/20/05	Review various international reports.	3.4	\$145	\$5493	SOX 404
Scotland	Maria D.	MDS	Senior	10/21/05	2.3 Reviewed 575 B site employee cost, expenditure, financial reporting 2nd round	2.1	\$145	\$305	SOX 404
Scotland	Maria D.	MDS	Senior	10/21/05	Reviewed TB 575 - B site - 2nd round fixed assets, inventory, treasury.	2.3	\$145	\$334	SOX 404
Scotland	Maria D.	MDS	Senior	10/21/05	3.1 Prepare and issue 2nd round comments 575	3.6	\$145	\$522	SOX 404
Scotland	Maria D.	MDS	Senior	10/24/05	Prepare staff for fixed asset testing. Held opening meeting.	2.6	\$145	\$377	SOX 404
Scotland	Maria D.	MDS	Senior	10/24/05	Met with inventory process owner to discuss inventory testing.	3.2	\$145	\$564	SOX 404
Scotland	Maria D.	MDS	Senior	10/24/05	Review treasury control objective and audit program.	3.4	\$145	\$5493	SOX 404
Scotland	Maria D.	MDS	Senior	10/25/05	Contacted process owner for revenue testing.	3.8	\$145	\$551	SOX 404
Scotland	Maria D.	MDS	Senior	10/25/05	Received and selected tests for inventory.	1.9	\$145	\$276	SOX 404
Scotland	Maria D.	MDS	Senior	10/25/05	Met with process owner to discuss selections for inventory testing.	2.7	\$145	\$392	SOX 404
Scotland	Maria D.	MDS	Senior	10/25/05	Met with data entry to discuss generating reports for inventory.	3.6	\$145	\$522	SOX 404
Scotland	Maria D.	MDS	Senior	10/26/05	Discuss selections for inventory testing.	3.8	\$145	\$551	SOX 404
Scotland	Maria D.	MDS	Senior	10/26/05	Prepared document request list for expenditures.	2.6	\$145	\$377	SOX 404
Scotland	Maria D.	MDS	Senior	10/26/05	Examined rollforward plan for testing.	2.8	\$145	\$406	SOX 404
Scotland	Maria D.	MDS	Senior	10/26/05	Examined rollforward plan for testing.	3.2	\$145	\$464	SOX 404
Scotland	Maria D.	MDS	Senior	10/26/05	Examined rollforward plan for testing.	3.4	\$145	\$493	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Fees	Total
									Activity Code
Scotland	Maria D.	MDS	Senior	10/27/05	Reviewed Fixed Assets.	2.8	\$145	\$406	SOX 404
Scotland	Maria D.	MDS	Senior	10/27/05	Prepared various exhibits.	3.1	\$145	\$450	SOX 404
Scotland	Maria D.	MDS	Senior	10/27/05	Documented financial reporting and treasury testing.	3.2	\$145	\$464	SOX 404
Scotland	Maria D.	MDS	Senior	10/27/05	Commenced Inventory testing rollforward.	3.4	\$145	\$493	SOX 404
Scotland	Maria D.	MDS	Senior	10/28/05	Met with lead contact to discuss deficiencies and possible course of action in testing.	2.2	\$145	\$319	SOX 404
Scotland	Maria D.	MDS	Senior	10/28/05	Obtained and tested open items for financial reporting and treasury.	2.6	\$145	\$377	SOX 404
Scotland	Maria D.	MDS	Senior	10/28/05	Held further discussions with staff on fixed asset testing.	3.2	\$145	\$564	SOX 404
Scotland	Maria D.	MDS	Senior	10/31/05	Testing of cycles - Fixed Assets.	2.2	\$145	\$319	SOX 404
Scotland	Maria D.	MDS	Senior	10/31/05	Testing of cycles - Inventory.	2.8	\$145	\$406	SOX 404
Scotland	Maria D.	MDS	Senior	10/31/05	Testing of cycles - Expenditures.	3.7	\$145	\$537	SOX 404
Scotland	Maria D.	MDS	Senior	10/31/05	Testing of cycles - Fixed Assets.	3.8	\$145	\$551	SOX 404
Scotland Total						124.0		\$17,980	
Shah	Suruchi	SS	Senior	10/10/05	California Documentation review.	1.6	\$145	\$232	SOX 404
Shah	Suruchi	SS	Senior	10/10/05	Review of B-Site - TB 430.	2.3	\$145	\$334	SOX 404
Shah	Suruchi	SS	Senior	10/10/05	Corporate testing.	3.2	\$145	\$464	SOX 404
Shah	Suruchi	SS	Senior	10/10/05	Travel time to Troy.	3.9	\$145	\$566	SOX 404
Shah	Suruchi	SS	Senior	10/11/05	Delphi Scheduling.	1.9	\$145	\$276	SOX 404
Shah	Suruchi	SS	Senior	10/11/05	Corporate testing.	3.4	\$145	\$493	SOX 404
Shah	Suruchi	SS	Senior	10/11/05	Review of B-Site - TB 485.	3.7	\$145	\$537	SOX 404
Shah	Suruchi	SS	Senior	10/12/05	California Documentation review.	1.9	\$145	\$276	SOX 404
Shah	Suruchi	SS	Senior	10/12/05	Corporate testing.	2.7	\$145	\$392	SOX 404
Shah	Suruchi	SS	Senior	10/12/05	Review of B-Site - TB 527.	3.2	\$145	\$464	SOX 404
Shah	Suruchi	SS	Senior	10/12/05	Corporate testing.	3.2	\$145	\$464	SOX 404
Shah	Suruchi	SS	Senior	10/13/05	SOX Testing Documentation.	1.6	\$145	\$232	SOX 404
Shah	Suruchi	SS	Senior	10/13/05	Review of B-Site - TB 608.	1.8	\$145	\$261	SOX 404
Shah	Suruchi	SS	Senior	10/13/05	Corporate testing.	3.4	\$145	\$5493	SOX 404
Shah	Suruchi	SS	Senior	10/13/05	Travel time to Cleveland.	3.8	\$145	\$551	SOX 404
Shah	Suruchi	SS	Senior	10/14/05	Review of B-Site - TB 744.	3.3	\$145	\$479	SOX 404
Shah	Suruchi	SS	Senior	10/14/05	SOX Testing Documentation.	3.4	\$145	\$5493	SOX 404
Shah	Suruchi	SS	Senior	10/14/05	Corporate testing.	3.6	\$145	\$552	SOX 404
Shah	Suruchi	SS	Senior	10/17/05	Review of B-Site - MP532.	1.9	\$145	\$276	SOX 404
Shah	Suruchi	SS	Senior	10/17/05	Rollforward Planning for Packard.	3.3	\$145	\$479	SOX 404
Shah	Suruchi	SS	Senior	10/17/05	Corporate testing.	3.3	\$145	\$479	SOX 404
Shah	Suruchi	SS	Senior	10/17/05	Travel time to Troy.	3.6	\$145	\$522	SOX 404
Shah	Suruchi	SS	Senior	10/18/05	Corporate testing.	2.3	\$145	\$334	SOX 404
Shah	Suruchi	SS	Senior	10/18/05	Rollforward Planning for Packard.	2.9	\$145	\$421	SOX 404
Shah	Suruchi	SS	Senior	10/18/05	Corporate testing.	3.4	\$145	\$5493	SOX 404
Shah	Suruchi	SS	Senior	10/19/05	SOX Testing Documentation Review CAS inventory.	3.4	\$145	\$5493	SOX 404
Shah	Suruchi	SS	Senior	10/19/05	SOX Deficiency tracker.	2.2	\$145	\$319	SOX 404
Shah	Suruchi	SS	Senior	10/19/05	Corporate testing.	3.1	\$145	\$450	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Fees	Activity Code
Shah	Sunuchi	SS	Senior	10/9/05	Corporate testing.	3.7	\$145	\$537	SOX 404
Shah	Sunuchi	SS	Senior	10/20/05	SOX Testing Meeting.	1.2	\$145	\$174	SOX 404
Shah	Sunuchi	SS	Senior	10/20/05	SOX Deficiency tracker Planning control.	1.3	\$145	\$189	SOX 404
Shah	Sunuchi	SS	Senior	10/20/05	Corporate testing.	3.2	\$145	\$464	SOX 404
Shah	Sunuchi	SS	Senior	10/20/05	Travel time to Cleveland.	3.6	\$145	\$522	SOX 404
Shah	Sunuchi	SS	Senior	10/21/05	SOX planning for Rollforward & Remediation.	3.9	\$145	\$566	SOX 404
Shah	Sunuchi	SS	Senior	10/21/05	Corporate testing review of FA.	1.2	\$145	\$174	SOX 404
Shah	Sunuchi	SS	Senior	10/24/05	Review of B-Site - TB 485.	2.8	\$145	\$340	SOX 404
Shah	Sunuchi	SS	Senior	10/24/05	Explaining Rollforward Testing for inventory to staff.	1.9	\$145	\$276	SOX 404
Shah	Sunuchi	SS	Senior	10/24/05	Review of the documentation for Rollforward.	2.4	\$145	\$348	SOX 404
Shah	Sunuchi	SS	Senior	10/25/05	Corporate testing review of FA.	2.7	\$145	\$392	SOX 404
Shah	Sunuchi	SS	Senior	10/25/05	Review of B-Site - TB 485.	3.9	\$145	\$566	SOX 404
Shah	Sunuchi	SS	Senior	10/25/05	SOX Testing explanation.	1.1	\$145	\$160	SOX 404
Shah	Sunuchi	SS	Senior	10/25/05	Review of B-Site - TB 430.	1.8	\$145	\$261	SOX 404
Shah	Sunuchi	SS	Senior	10/25/05	Review of B-Site - TB 430.	3.4	\$145	\$493	SOX 404
Shah	Sunuchi	SS	Senior	10/26/05	SOX Rollforward testing.	3.7	\$145	\$537	SOX 404
Shah	Sunuchi	SS	Senior	10/26/05	Review of B-Site - TB527.	1.2	\$145	\$174	SOX 404
Shah	Sunuchi	SS	Senior	10/26/05	Review of B-Site - TB527.	2.4	\$145	\$348	SOX 404
Shah	Sunuchi	SS	Senior	10/27/05	SOX Rollforward testing.	2.9	\$145	\$421	SOX 404
Shah	Sunuchi	SS	Senior	10/27/05	Review of B-Site - TB 608.	3.8	\$145	\$551	SOX 404
Shah	Sunuchi	SS	Senior	10/27/05	Review of B-Site - TB 608.	1.3	\$145	\$189	SOX 404
Shah	Sunuchi	SS	Senior	10/27/05	Review of B-Site - TB 608.	2.1	\$145	\$305	SOX 404
Shah	Sunuchi	SS	Senior	10/27/05	Review of B-Site - TB 608.	2.9	\$145	\$421	SOX 404
Shah	Sunuchi	SS	Senior	10/27/05	Review of B-Site - TB 608.	3.6	\$145	\$522	SOX 404
Shah	Sunuchi	SS	Senior	10/27/05	Review of B-Site - TB 608.	3.8	\$145	\$551	SOX 404
Shah	Sunuchi	SS	Senior	10/28/05	CA Exhibit J meeting with client	0.9	\$145	\$131	SOX 404
Shah	Sunuchi	SS	Senior	10/28/05	Review of B-Site - TB 744.	3.4	\$145	\$493	SOX 404
Shah	Sunuchi	SS	Senior	10/28/05	Review of B-Site - TB 744.	3.7	\$145	\$537	SOX 404
Shah	Sunuchi	SS	Senior	10/31/05	B-Site Email Correspondence.	3.9	\$145	\$566	SOX 404
Shah	Sunuchi	SS	Senior	10/31/05	Email for the correspondence for SOX 404.	3.3	\$145	\$479	SOX 404
Shah	Sunuchi	SS	Senior	10/31/05	Correspondence work for SOX 404 for revenue cycle.	3.8	\$145	\$551	SOX 404
Shah	Sunuchi	SS	Senior	10/31/05	Conference call with management regarding various SOX 404 reports.	3.9	\$145	\$566	SOX 404
Shah Total						170.0		\$24,650	
Sharma	Geenika	GS	Staff	10/1/05	Review and become familiar with the AWS system; review Matt Pagac's emails regarding AWS program.	2.2	\$116	\$255	SOX 404
Sharma	Geenika	GS	Staff	10/1/05	E&C - Revised validation program lead sheet - clarified documentation.	2.2	\$116	\$255	SOX 404
Sharma	Geenika	GS	Staff	10/1/05	E&C - Received more documentation on testing on suspense and related party accounts validate and document.	2.4	\$116	\$278	SOX 404
Sharma	Geenika	GS	Staff	10/1/05	E&C - Received more documentation on testing on suspense and related party accounts validate and document.	2.7	\$116	\$313	SOX 404
Sharma	Geenika	GS	Staff	10/1/05	AWS - Divide deficiency files in appropriate categories for location.	2.9	\$116	\$336	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Sharma	Gheetika	GS	Staff	10/12/05	AWS - Reviewing emails from manager Matt Pagec regarding AWS setup.	1.8	\$116	\$209	SOX 404
Sharma	Gheetika	GS	Staff	10/12/05	AWS - Divide deficiency files in appropriate categories for location.	2.3	\$116	\$267	SOX 404
Sharma	Gheetika	GS	Staff	10/12/05	E&C - Finish wrapping up open items for Fixed Asset Validation Program.	3.6	\$116	\$418	SOX 404
Sharma	Gheetika	GS	Staff	10/13/05	AWS - Divide deficiency files in appropriate categories for location.	3.9	\$116	\$452	SOX 404
Sharma	Gheetika	GS	Staff	10/13/05	E&C - Answer questions from Doneill on testing, revise a few items in Fixed Asset Validation Program.	1.1	\$116	\$128	SOX 404
Sharma	Gheetika	GS	Staff	10/13/05	Read mails from Matt Pagec, save files in folders and then Divide deficiency files in appropriate categories for location.	1.4	\$116	\$162	SOX 404
Sharma	Gheetika	GS	Staff	10/13/05	Delphi Global Meeting, Jim Turley Visit.	1.9	\$116	\$220	SOX 404
Sharma	Gheetika	GS	Staff	10/13/05	AWS - Divide deficiency files in appropriate categories for location.	3.6	\$116	\$418	SOX 404
Sharma	Gheetika	GS	Staff	10/14/05	AWS - Answer emails from Matt regarding deficiency files.	1.4	\$116	\$162	SOX 404
Sharma	Gheetika	GS	Staff	10/14/05	AWS - Divide deficiency files in appropriate categories for location - send files to Matt to distribute globally.	2.9	\$116	\$336	SOX 404
Sharma	Gheetika	GS	Staff	10/14/05	AWS - Divide deficiency files in appropriate categories for location.	3.7	\$116	\$429	SOX 404
Sharma	Gheetika	GS	Staff	10/17/05	T&I Fixed Asset disposal - reviewing documentation and validating.	1.1	\$116	\$128	SOX 404
Sharma	Gheetika	GS	Staff	10/17/05	T&I Fixed Asset Disposal - request more documentation to support analysis.	1.9	\$116	\$220	SOX 404
Sharma	Gheetika	GS	Staff	10/17/05	AWS Divide deficiency files in appropriate categories for location - downloading files into AWS.	2.1	\$116	\$244	SOX 404
Sharma	Gheetika	GS	Staff	10/17/05	E&C Validation testing for Financial reporting.	2.9	\$116	\$336	SOX 404
Sharma	Gheetika	GS	Staff	10/18/05	T&I Requesting information for account reconciliation roll forward testing from Tom Castle.	1.3	\$116	\$151	SOX 404
Sharma	Gheetika	GS	Staff	10/18/05	Delphi meeting at E&Y office.	1.4	\$116	\$162	SOX 404
Sharma	Gheetika	GS	Staff	10/18/05	T&I Fixed Asset disposal, validating and documenting workpapers.	2.1	\$116	\$244	SOX 404
Sharma	Gheetika	GS	Staff	10/19/05	T&I - Sample selection for Capital spending and fixed asset additions.	2.2	\$116	\$255	SOX 404
Sharma	Gheetika	GS	Staff	10/19/05	T&I - Requesting Appropriation requests from Xochitl Castaneda in Mexico. Putting together documentation.	2.4	\$116	\$278	SOX 404
Sharma	Gheetika	GS	Staff	10/19/05	T&I - Sit down meeting to gather documentation for Fixed Asset rollforward validating testing - select samples.	2.7	\$116	\$313	SOX 404
Sharma	Gheetika	GS	Staff	10/19/05	T&I: Problems with sample selection - reselect samples for selected replacements, request files from fixed asset acquisition as of December 04 and September 05.	3.9	\$116	\$452	SOX 404
Sharma	Gheetika	GS	Staff	10/20/05	T&I Tracking sheet update on progress.	1.4	\$116	\$162	SOX 404
Sharma	Gheetika	GS	Staff	10/20/05	T&I Validating remaining workpapers, emailing follow-ups for requests.	1.4	\$116	\$162	SOX 404
Sharma	Gheetika	GS	Staff	10/20/05	T&I - Creating leadsheets for workpapers.	2.6	\$116	\$302	SOX 404
Sharma	Gheetika	GS	Staff	10/21/05	Meeting at E&Y office for Delphi	3.6	\$116	\$418	SOX 404
Sharma	Gheetika	GS	Staff	10/21/05	T&I Documenting workpapers from the week in order to get them ready for the person who is taking over next week. Last minute validating.	0.6	\$116	\$70	SOX 404
Sharma	Gheetika	GS	Staff	10/24/05	Travel from Troy, MI to Saginaw, MI	3.4	\$116	\$394	SOX 404
Sharma	Gheetika	GS	Staff	10/24/05		2.2	\$116	\$255	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Time	Hourly Rate	Total Individual Fees	Activity Code
Sharma	Gheetika	GS	Staff	10/24/05	Saginaw Roll forward sample selections, reviewing workpapers from interim testing	2.6	\$116	\$302
Sharma	Gheetika	GS	Staff	10/24/05	Saginaw - Meeting with individuals regarding sample selections	3.2	\$116	\$371
Sharma	Gheetika	GS	Staff	10/25/05	Saginaw - Creating lead sheets for testing	1.1	\$116	\$128
Sharma	Gheetika	GS	Staff	10/25/05	Saginaw - Recording results for testing of roll forward, revenue, and expenditure testing.	2.1	\$116	\$244
Sharma	Gheetika	GS	Staff	10/25/05	Internal E&Y team meeting for Delphi.	2.2	\$116	\$255
Sharma	Gheetika	GS	Staff	10/25/05	Saginaw Started testing of roll forward, revenue, and expenditure testing.	3.6	\$116	\$418
Sharma	Gheetika	GS	Staff	10/26/05	AWS - Add files into AWS that Matt Piggac requested.	1.6	\$116	\$186
Sharma	Gheetika	GS	Staff	10/26/05	Email follow-up on requests for supporting documents.	1.9	\$116	\$220
Sharma	Gheetika	GS	Staff	10/26/05	Saginaw - Compiled documentation requested for account reconciliation for roll forward testing.	2.1	\$116	\$244
Sharma	Gheetika	GS	Staff	10/26/05	Saginaw Test journal vouchers selections, reselect samples that did not have journal vouchers in particular months.	2.4	\$116	\$278
Sharma	Gheetika	GS	Staff	10/27/05	Saginaw - Completed notes for person to pick up testing next week.	1.4	\$116	\$162
Sharma	Gheetika	GS	Staff	10/27/05	Meet with Lindy regarding list of requests still outstanding	1.8	\$116	\$209
Sharma	Gheetika	GS	Staff	10/27/05	Saginaw Complete testing of Account reconciliations	2.2	\$116	\$255
Sharma	Gheetika	GS	Staff	10/27/05	Saginaw - review of finalized notes for person beginning testing next week.	2.6	\$116	\$302
Sharma	Gheetika	GS	Staff	10/28/05	Global Delphi meeting.	1.4	\$116	\$162
Sharma	Gheetika	GS	Staff	10/28/05	Drive from Saginaw to Troy, MI	2.2	\$116	\$255
Sharma	Gheetika	GS	Staff	10/28/05	SOX 404 - Saginaw Complete testing of journal vouchers and reselect samples by 10/28/05, sitting down with Lindy and selecting those JVs that exist for particular months.	2.4	\$116	\$278
Sharma	Gheetika	GS	Staff	10/28/05	Drive from Troy, MI to Kokomo, IN.	2.8	\$116	\$325
Sharma	Gheetika	GS	Staff	10/31/05	Discussion with Reona Vang and Amy Dewan on how to document results for remediation and roll forward testing.	0.6	\$116	\$70
Sharma	Gheetika	GS	Staff	10/31/05	SOX 404 - Requesting items through email and replying back to client emails.	1.6	\$116	\$186
Sharma	Gheetika	GS	Staff	10/31/05	SOX 404 - Reviewed workpapers from interim testing and started creating lead sheets for testing.	2.3	\$116	\$267
Sharma	Gheetika	GS	Staff	10/31/05	SOX 404 - Reviewing templates to understand process for blocked billing and impairment analysis.	3.7	\$116	\$429
Sharma Total	Vang	Reona L.	RLV	10/31/05	Travel time from Warren, MI to Kokomo IN for Delphi E&S Division.	127.0	\$145	\$14,732
Vang	Reona L.	RLV	Senior	10/31/05	Reviewed Control Activity A.1.4 - Blocked Billing Reports and assisted Staff (Gheetika) on sample selection and the process of shipped not invoiced issues.	1.6	\$145	\$232
Vang	Reona L.	RLV	Senior	10/31/05	Reviewed listings/reports received from client that was requested in the Client Assistance Listing to ensure sample populations are valid and complete prior to selecting samples. Revenue - 4.1.4 ; and Inventory - 2.5.2.1	3.3	\$145	\$479
								SOX 404

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Vang	Reona L.	RLV	Senior	10/31/05	Reviewed and created responses to D&T Comments on Delphi SOX 404 Validation Team's Interim Testing Results on Treasury, Revenue.	3.4	\$145	\$493	SOX 404
Vang	Reona L.	RLV	Senior	10/31/05	Created preliminary client listing for D&T Comments for Treasury & Revenue.	3.6	\$145	\$522	SOX 404
Vang Total						15.0		\$2,175	
Zapp	Amelia M.	AMZ	Staff	10/24/05	Preparation for Fixed Asset Testing at T&I	2.9	\$116	\$336	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/24/05	Travel time from Cleveland to Troy	3.3	\$116	\$383	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/24/05	Performing tests of Fixed Assets at T&I	3.8	\$116	\$441	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/25/05	Conference call with Delphi team	1.1	\$116	\$128	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/25/05	T&I Fixed Assets: Requesting and reviewing documents	3.2	\$116	\$371	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/25/05	T&I Fixed Assets: Meetings with process owners	3.8	\$116	\$441	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/25/05	T&I Fixed Assets: Performing tests of Fixed Assets	3.9	\$116	\$452	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/26/05	T&I Fixed Assets: Meetings with process owners	1.8	\$116	\$209	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/26/05	T&I Fixed Assets: Meetings with process owners	2.2	\$116	\$255	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/26/05	T&I Fixed Assets: Performing tests of Fixed Assets	3.7	\$116	\$529	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/26/05	T&I Fixed Assets: Documentation	3.8	\$116	\$544	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/27/05	T&I Employee Cost: Reviewing process and test information	1.7	\$116	\$197	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/27/05	T&I Fixed Assets: Documentation	1.9	\$116	\$220	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/27/05	T&I Fixed Assets: Performing tests of Fixed Assets	3.3	\$116	\$538	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/27/05	T&I Fixed Assets: Meetings with process owners	3.6	\$116	\$518	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/28/05	T&I Fixed Assets: Meetings with process owners	2.3	\$116	\$267	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/28/05	T&I Fixed Assets: Documentation	2.4	\$116	\$278	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/28/05	Travel time from Troy to Cleveland	3.8	\$116	\$441	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/31/05	Travel time from Cleveland to Troy	3.6	\$116	\$418	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/31/05	Discussions with management of Delphi team.	3.6	\$116	\$418	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/31/05	Performing tests of Fixed Assets at T&I	3.8	\$116	\$441	SOX 404
Zapp Total						63.5		\$7,366	
					BRS SOX 404 - Grand Total	1,600.6		\$240,957	



INVOICE NUMBER: US0123045906

October 31, 2005

PLEASE REMIT TO:

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

For expenses incurred by the United States for the post-petition period October 8, 2005 through October 31, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>Item Identification</u>	<u>Billable Expenses</u>	<u>Total Invoiced</u>
TRAVMISC	\$ 6,648	\$ 6,648
	\$ 6,648	\$ 6,648

Total Due **\$6,648.00**

P.O. DWB00706

PLEASE PAY BY INVOICE NUMBER AND ENCLOSURE REMITTANCE COPY
Due Upon Receipt

CLIENT COPY

Ernst & Young - United States

Delphi Corporation

Expense Summary

For the Period October 8, 2005 through October 31, 2005

Expense Category	Total Expenses
Out of Town Travel - Lodging	\$2,683
Out of Town Travel - Meals	\$612
Out of Town Travel - Transportation	\$3,273
Telecommunications	\$80
Miscellaneous	\$0
Total	\$6,648

Last Name	First Name	Initials	Title	Date of Service	Expense Category	Expense Description	Expense Amount	Activity Code
BRCS - SOX 404								
Bentley	Scott D.	SDB	Staff	10/31/05	Out of Town Travel - Lodging	Lodge: Hotel while in Kokomo, IN for audit (10/31 - 11/3).	\$85	SOX 404
Blasich	Stephen	SBB	Senior	10/24/05	Out of Town Travel - Lodging	Lodging in Saginaw, MI for Delphi engagement.	\$62	SOX 404
Blasich	Stephen	SBB	Senior	10/25/05	Out of Town Travel - Lodging	Lodging in Saginaw, MI for Delphi engagement.	\$62	SOX 404
Blasich	Stephen	SBB	Senior	10/26/05	Out of Town Travel - Lodging	Lodging in Saginaw, MI for Delphi engagement.	\$62	SOX 404
Blasich	Stephen	SBB	Senior	10/27/05	Out of Town Travel - Lodging	Lodge: Lodging in Saginaw, MI for Delphi engagement.	\$62	SOX 404
Blasich	Stephen	SBB	Senior	10/31/05	Out of Town Travel - Lodging	Lodge: Lodging in Saginaw, MI for Delphi engagement.	\$63	SOX 404
Chamorro	Destiny D.	DDC	Staff	10/31/05	Out of Town Travel - Lodging	Lodge: Hotel stay while working on Saginaw on Delphi Steering.	\$61	SOX 404
Dewan	Amy	AD	Senior	10/31/05	Out of Town Travel - Lodging	Lodge: Lodging while out of town for the E&S validation.	\$85	SOX 404
Hanitz	Lisa D.	LDH	Staff	10/30/05	Out of Town Travel - Lodging	Lodge: stay at courtyard during Delphi engagement.	\$77	SOX 404
Hanitz	Lisa D.	LDH	Staff	10/31/05	Out of Town Travel - Lodging	Lodge: stay at courtyard during Delphi engagement.	\$77	SOX 404
Maximov	Konstantin N.	KNM	Staff	10/31/05	Out of Town Travel - Lodging	Lodge	\$84	SOX 404
Shah	Suruchi	SS	Senior	10/10/05	Out of Town Travel - Lodging	Hotel Lodging Charge.	\$90	SOX 404
Shah	Suruchi	SS	Senior	10/11/05	Out of Town Travel - Lodging	Hotel Lodging Charge.	\$90	SOX 404
Shah	Suruchi	SS	Senior	10/12/05	Out of Town Travel - Lodging	Hotel Lodging Charge.	\$90	SOX 404
Shah	Suruchi	SS	Senior	10/17/05	Out of Town Travel - Lodging	Hotel Lodging Charge.	\$90	SOX 404
Shah	Suruchi	SS	Senior	10/18/05	Out of Town Travel - Lodging	Hotel Lodging Charge.	\$90	SOX 404
Shah	Suruchi	SS	Senior	10/19/05	Out of Town Travel - Lodging	Hotel Lodging Charge.	\$90	SOX 404
Shah	Sunuchi	SS	Senior	10/24/05	Out of Town Travel - Lodging	Lodging expense for Rahul Jain.	\$86	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Expense Category	Description	Expense Amount	Activity Code
Shah	Suruchi	SS	Senior	10/25/05	Lodging	Out of Town Travel - Lodging expense for Rahul Jain.	\$86	SOX 404
Shah	Suruchi	SS	Senior	10/26/05	Lodging	Out of Town Travel - Lodging expense for Rahul Jain.	\$86	SOX 404
Shah	Suruchi	SS	Senior	10/27/05	Lodging	Out of Town Travel - Lodging expense for Rahul Jain.	\$83	SOX 404
Sharma	Gheetika	GS	Staff	10/24/05	Lodging	Out of Town Travel - Hotel accommodations for Monday 10-24-05.	\$62	SOX 404
Sharma	Gheetika	GS	Staff	10/25/05	Lodging	Out of Town Travel - Hotel accommodations for Monday 10-25-05.	\$62	SOX 404
Sharma	Gheetika	GS	Staff	10/26/05	Lodging	Out of Town Travel - Hotel accommodations for Monday 10-26-05.	\$62	SOX 404
Sharma	Gheetika	GS	Staff	10/27/05	Lodging	Out of Town Travel - Hotel accommodations for Monday 10-27-05.	\$62	SOX 404
Sharma	Gheetika	GS	Staff	10/30/05	Lodging	Out of Town Travel - Lodge: Hotel stay on Sunday for Delphi Kokomo, SOX 404 testing.	\$77	SOX 404
Sharma	Gheetika	GS	Staff	10/31/05	Lodging	Out of Town Travel - Lodge: Hotel stay on Monday for Delphi Kokomo, SOX 404 testing.	\$77	SOX 404
Vang	Reona L.	RLV	Senior	10/30/05	Lodging	Out of Town Travel - Rate of \$77.00 + Taxes.	\$85	SOX 404
Vang	Reona L.	RLV	Senior	10/31/05	Lodging	Out of Town Travel - Lodge: Hotel Expense - Courtyard Marriott. The rate was a Delphi - Contractor Rate of \$77.00 + Taxes.	\$85	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/24/05	Lodging	Out of Town Travel - Stay in Troy while working at Delphi (hotel cost is at the Delphi rate).	\$90	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/26/05	Lodging	Out of Town Travel - Stay in Troy while working at Delphi (hotel cost is at the Delphi rate).	\$90	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/27/05	Lodging	Out of Town Travel - Stay in Troy while working at Delphi (hotel cost is at the Delphi rate).	\$90	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/31/05	Lodging	Out of Town Travel - Lodge: stay in Troy while working at Delphi.	\$90	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/24/05	Out of Town Travel - Lodging Total	Dinner while out of town in Saginaw for Delphi 404 engagement.	\$7	SOX 404
Blasich	Stephen	SBB	Senior	10/25/05	Out of Town Travel - Meals Breakfast while in Saginaw for Delphi 404 engagement.	\$2.683	\$2	SOX 404
Blasich	Stephen	SBB	Senior	10/25/05	Out of Town Travel - Meals Breakfast while in Saginaw for Delphi 404 engagement.	\$90	\$2	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount	Activity Code
Blasich	Stephen	SBB	Senior	10/25/05	Out of Town Travel - Meals	Dinner for Geetika Sharma and myself.	\$53	SOX 404
Blasich	Stephen	SBB	Senior	10/26/05	Out of Town Travel - Meals	Breakfast while in Saginaw for Delphi 404 engagement.	\$2	SOX 404
Blasich	Stephen	SBB	Senior	10/26/05	Out of Town Travel - Meals	Dinner for Geetika Sharma and myself.	\$31	SOX 404
Blasich	Stephen	SBB	Senior	10/27/05	Out of Town Travel - Meals	Breakfast while in Saginaw for Delphi 404 engagement.	\$2	SOX 404
Blasich	Stephen	SBB	Senior	10/27/05	Out of Town Travel - Meals	Dinner for Geetika Sharma and myself.	\$29	SOX 404
Blasich	Stephen	SBB	Senior	10/28/05	Out of Town Travel - Meals	Breakfast while in Saginaw for Delphi 404 engagement.	\$2	SOX 404
Blasich	Stephen	SBB	Senior	10/31/05	Out of Town Travel - Meals	Dinner: Dinner for Destiny Chamorro and myself.	\$44	SOX 404
Dewan	Amy	AD	Senior	10/31/05	Out of Town Travel - Meals	Dinner: Dinner while out of town for validation of 404 controls at Kokomo, IN.	\$6	SOX 404
Dewan	Amy	AD	Senior	10/31/05	Out of Town Travel - Meals	Brkft: Breakfast while out of town for the E&S validation.	\$6	SOX 404
Hanitz	Lisa D.	LDH	Staff	10/31/05	Out of Town Travel - Meals	Brkft: Dinner: Dinner with Scott Bentley, Amy Dewan, Reona Vang, and Geetika Sharma	\$4	SOX 404
Hanitz	Lisa D.	LDH	Staff	10/31/05	Out of Town Travel - Meals	Dinner: Dinner with Scott Bentley, Amy Dewan, Reona Vang, and Geetika Sharma	\$128	SOX 404
Jain	Rahul	RJ	Senior	10/24/05	Out of Town Travel - Meals	at Outback during Delphi Engagement.	\$2	SOX 404
Jain	Rahul	RJ	Senior	10/25/05	Out of Town Travel - Meals	Dinner: Dinner Expenses in Warren, Ohio.	\$10	SOX 404
Maximov	Konstantin N.	KNM	Staff	10/31/05	Out of Town Travel - Meals	Dinner: Dinner Expenses in Warren, Ohio.	\$20	SOX 404
Shah	Suruchi	SS	Senior	10/10/05	Out of Town Travel - Meals	Breakfast Expense at Troy.	\$7	SOX 404
Shah	Suruchi	SS	Senior	10/10/05	Out of Town Travel - Meals	Dinner Expense at Troy.	\$15	SOX 404
Shah	Suruchi	SS	Senior	10/11/05	Out of Town Travel - Meals	Breakfast Expense at Troy.	\$5	SOX 404
Shah	Suruchi	SS	Senior	10/11/05	Out of Town Travel - Meals	Dinner Expense at Troy.	\$8	SOX 404
Shah	Suruchi	SS	Senior	10/12/05	Out of Town Travel - Meals	Breakfast Expense at Troy.	\$2	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Amount	Activity Code
Shah	Sunuchi	SS	Senior	10/13/05	Out of Town Travel - Meals Breakfast Expense at Troy.	\$8	SOX 404
Shah	Sunuchi	SS	Senior	10/17/05	Out of Town Travel - Meals Breakfast Expense at Troy.	\$7	SOX 404
Shah	Sunuchi	SS	Senior	10/17/05	Out of Town Travel - Meals Dinner Expense at Troy.	\$9	SOX 404
Shah	Sunuchi	SS	Senior	10/18/05	Out of Town Travel - Meals Breakfast Expense at Troy.	\$8	SOX 404
Shah	Sunuchi	SS	Senior	10/19/05	Out of Town Travel - Meals Breakfast Expense at Troy.	\$9	SOX 404
Shah	Sunuchi	SS	Senior	10/19/05	Out of Town Travel - Meals Dinner Expense at Troy.	\$12	SOX 404
Shah	Sunuchi	SS	Senior	10/20/05	Out of Town Travel - Meals Breakfast Expense at Troy	\$9	SOX 404
Shah	Sunuchi	SS	Senior	10/24/05	Out of Town Travel - Meals Dinner Expense in Saginaw.	\$10	SOX 404
Shah	Sunuchi	SS	Senior	10/22/05	Out of Town Travel - Meals Toll expense near Warren, OH	\$3	SOX 404
Shah	Sunuchi	SS	Senior	10/27/05	Out of Town Travel - Meals Dinner Expense in Saginaw.	\$7	SOX 404
Sharma	Geetika	GS	Staff	10/24/05	Out of Town Travel - Meals Dinner while in Saginaw.	\$12	SOX 404
Sharma	Geetika	GS	Staff	10/25/05	Out of Town Travel - Meals Breakfast while in Saginaw.	\$5	SOX 404
Sharma	Geetika	GS	Staff	10/26/05	Out of Town Travel - Meals Breakfast while in Saginaw.	\$3	SOX 404
Sharma	Geetika	GS	Staff	10/27/05	Out of Town Travel - Meals Breakfast while in Saginaw.	\$5	SOX 404
Sharma	Geetika	GS	Staff	10/28/05	Out of Town Travel - Meals Breakfast while in Saginaw.	\$4	SOX 404
Sharma	Geetika	GS	Staff	10/30/05	Out of Town Travel - Meals Dinner: Traveling through Indianapolis.	\$21	SOX 404
Vang	Reona L.	RLV	Senior	10/30/05	Out of Town Travel - Meals Dinner	\$2	SOX 404
Vang	Reona L.	RLV	Senior	10/31/05	Out of Town Travel - Meals Brkft	\$7	SOX 404
Vang	Reona L.	RLV	Senior	10/31/05	Out of Town Travel - Meals Brkft	\$3	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Amount	Activity Code
Zapp	Amelia M.	AMZ	Staff	10/24/05	Out of Town Travel - Meals Dinner in Troy while working at T&I.	\$20	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/25/05	Out of Town Travel - Meals Dinner in Troy while working at T&I.	\$17	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/26/05	Out of Town Travel - Meals Dinner in Troy while working at T&I.	\$16	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/27/05	Out of Town Travel - Meals Dinner in Troy while working at T&I.	\$11	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/31/05	Out of Town Travel - Meals Dinner: dinner in Troy while working at Delphi.	\$19	SOX 404
Bajbus	Carolyn	CLB	Staff	10/25/05	Out of Town Travel - Meals Total	\$612	SOX 404
Bajbus	Carolyn	CLB	Staff	10/26/05	Out of Town Travel - Transportation	\$49	SOX 404
Bajbus	Carolyn	CLB	Staff	10/27/05	Out of Town Travel - Transportation	\$49	SOX 404
Bajbus	Carolyn	CLB	Staff	10/28/05	Out of Town Travel - Transportation	\$49	SOX 404
Bajbus	Carolyn	CLB	Staff	10/31/05	Out of Town Travel - Transportation	\$3	SOX 404
Bajbus	Carolyn	CLB	Staff	10/31/05	Out of Town Travel - Transportation	\$61	SOX 404
Bajbus	Carolyn	CLB	Staff	10/31/05	Out of Town Travel - Transportation	(\$15)	SOX 404
Bentley	Scott D.	SDB	Staff	10/31/05	Out of Town Travel - Transportation	(\$3)	SOX 404
Bentley	Scott D.	SDB	Staff	10/31/05	Out of Town Travel - Transportation	\$150	SOX 404
Blasich	Stephen	SBB	Senior	10/24/05	Out of Town Travel - Transportation	\$32	SOX 404
Blasich	Stephen	SBB	Senior	10/28/05	Out of Town Travel - Transportation	\$32	SOX 404
Blasich	Stephen	SBB	Senior	10/31/05	Out of Town Travel - Transportation	(\$8)	SOX 404
Blasich	Stephen	SBB	Senior	10/31/05	Transportation	\$40	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Amount	Activity Code
Chamorro	Destiny D.	DDC	Staff	10/31/05	Out of Town Travel - Transportation - Out of Town Travel - Transportation	Mileage: Deduction for normal daily commute. Mileage to Delphi Saginaw.	(\$10) SOX 404
Chamorro	Destiny D.	DDC	Staff	10/31/05	Out of Town Travel - Transportation	Mileage: mileage to Saginaw Michigan.	\$46 SOX 404
Dewan	Amy	AD	Senior	10/30/05	Out of Town Travel - Transportation	Mileage: Deduction for normal daily commute. Mileage for travel to E&S for validation	(\$3) SOX 404
Dewan	Amy	AD	Senior	10/30/05	Out of Town Travel - Transportation	Mileage: Mileage for travel to E&S for validation.	\$141 SOX 404
Ford	David H.	DHB	Staff	10/11/05	Out of Town Travel - Transportation	Mileage: Deduction for normal daily commute. Travel from Canton MI to Delphi location in Troy.	(\$29) SOX 404
Ford	David H.	DHB	Staff	10/11/05	Out of Town Travel - Transportation	Mileage: Travel from Canton MI to Delphi location in Troy.	\$44 SOX 404
Ford	David H.	DHB	Staff	10/12/05	Out of Town Travel - Transportation	Mileage: Deduction for normal daily commute. Travel from Canton MI to Delphi location in Troy.	(\$29) SOX 404
Ford	David H.	DHB	Staff	10/12/05	Out of Town Travel - Transportation	Mileage: Travel from Canton MI to Delphi location in Troy.	\$44 SOX 404
Ford	David H.	DHB	Staff	10/13/05	Out of Town Travel - Transportation	Mileage: Deduction for normal daily commute. Travel from Canton MI to Delphi location in Troy.	(\$29) SOX 404
Ford	David H.	DHB	Staff	10/13/05	Out of Town Travel - Transportation	Mileage: Travel from Canton MI to Delphi location in Troy.	\$44 SOX 404
Ford	David H.	DHB	Staff	10/14/05	Out of Town Travel - Transportation	Mileage: Deduction for normal daily commute. Travel from Canton MI to Delphi location in Troy.	(\$29) SOX 404
Ford	David H.	DHB	Staff	10/14/05	Out of Town Travel - Transportation	Mileage: Travel from Canton MI to Delphi location in Troy.	\$44 SOX 404
Ford	David H.	DHB	Staff	10/17/05	Out of Town Travel - Transportation	Mileage: Deduction for normal daily commute. Travel from Canton MI to Troy MI Delphi HQ.	(\$29) SOX 404
Ford	David H.	DHB	Staff	10/17/05	Out of Town Travel - Transportation	Mileage: Travel from Canton MI to Troy MI Delphi HQ.	\$44 SOX 404
Ford	David H.	DHB	Staff	10/18/05	Out of Town Travel - Transportation	Mileage: Deduction for normal daily commute. Travel from Canton MI to Delphi HQ in Troy and travel between Delphi HQ and other Delphi location.	(\$29) SOX 404
Ford	David H.	DHB	Staff	10/18/05	Out of Town Travel - Transportation	Mileage: Deduction for normal daily commute. Travel from Canton MI to Delphi HQ in Troy and travel between Delphi HQ and other Delphi location.	\$44 SOX 404
Ford	David H.	DHB	Staff	10/19/05	Out of Town Travel - Transportation	Mileage: Travel from Canton MI to Delphi HQ in Troy and travel between Delphi HQ and other Delphi location.	(\$29) SOX 404
Ford	David H.	DHB	Staff	10/19/05	Out of Town Travel - Transportation	Mileage: Travel from Canton MI to Delphi HQ in Troy and travel between Delphi HQ and other Delphi location.	\$47 SOX 404

Last Name	First Name	Initials	Title	Date of Service	Expense Category	Expense Description	Expense Amount	Activity Code
Ford	David H.	DHB	Staff	10/20/05	Out of Town Travel - Transportation	Mileage: Deduction for normal daily commute.: Travel from Canton MI to Delphi Hq in Troy.	(\$29)	SOX 404
Ford	David H.	DHB	Staff	10/20/05	Out of Town Travel - Transportation	Mileage: Travel from Canton MI to Delphi Hq in Troy.	\$44	SOX 404
Hanitz	Lisa D.	LDH	Staff	10/30/05	Out of Town Travel - Transportation	Mileage: Drive from Novi to Kokomo, IN.	\$113	SOX 404
Jain	Rahul	RJ	Senior	10/14/05	Out of Town Travel - Transportation	RentalCar: Gas expenses for the period October 3 to October 14, 2005.	\$30	SOX 404
Jain	Rahul	RJ	Senior	10/23/05	Out of Town Travel - Transportation	Gas Expense for travel from Troy to Warren, Ohio.	\$24	SOX 404
Jain	Rahul	RJ	Senior	10/26/05	Out of Town Travel - Transportation	RentalCar: Gas Expenses incurred at Warren, Ohio.	\$20	SOX 404
Jain	Rahul	RJ	Senior	10/26/05	Out of Town Travel - Transportation	Tolls: Toll Charges at Ohio Turnpike.	\$5	SOX 404
Jain	Rahul	RJ	Senior	10/26/05	Out of Town Travel - Transportation	Tolls: Toll Charges at Ohio Turnpike.	\$5	SOX 404
Jain	Rahul	RJ	Senior	10/26/05	Out of Town Travel - Transportation	Tolls: Toll Charges at Ohio Turnpike.	\$5	SOX 404
Jain	Rahul	RJ	Senior	10/26/05	Out of Town Travel - Transportation	Tolls: Toll Charges at Ohio Turnpike.	\$5	SOX 404
Jain	Rahul	RJ	Senior	10/26/05	Out of Town Travel - Transportation	Tolls: Toll Charges at Ohio Turnpike.	\$5	SOX 404
Jain	Rahul	RJ	Senior	10/26/05	Out of Town Travel - Transportation	Tolls: Toll Charges at Ohio Turnpike.	\$5	SOX 404
Jain	Rahul	RJ	Senior	10/26/05	Out of Town Travel - Transportation	Tolls: Toll Charges at Ohio Turnpike.	\$5	SOX 404
Maximov	Konstantin N.	KNM	Staff	10/31/05	Out of Town Travel - Transportation	Mileage: Columbus, OH - Warren, OH.	(\$3)	SOX 404
Pagac	Matthew M.	MMP	Manager	10/19/05	Out of Town Travel - Transportation	Mileage: Deduction for normal daily commute.: Drive to Saginaw.	\$82	SOX 404
Pagac	Matthew M.	MMP	Manager	10/24/05	Out of Town Travel - Transportation	Mileage: Drive to Saginaw.	(\$6)	SOX 404
Pagac	Matthew M.	MMP	Manager	10/25/05	Out of Town Travel - Transportation	Mileage: Drive to Saginaw.	\$85	SOX 404
Pagac	Matthew M.	MMP	Manager	10/27/05	Out of Town Travel - Transportation	Ground - Tolls	\$5	SOX 404
Pagac	Matthew M.	MMP	Manager	10/28/05	Out of Town Travel - Transportation	Ground - Tolls	\$5	SOX 404
Pagac	'Matthew M.	MMP	Manager	10/28/05	Out of Town Travel - Transportation	Ground - Tolls	\$5	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Expense Category	Expense Description	Expense Amount	Activity Code
Richardson	Victoria	VR	Senior	10/14/05	Out of Town Travel - Transportation	Air: Northwest Airline - excess luggage fee due to carrying client work/papers - Tulsa, OK.	\$25	SOX 404
Richardson	Victoria	VR	Senior	10/14/05	Out of Town Travel - Transportation	Air: American Express E Ticket Fee from Detroit to Tulsa, OK.	\$29	SOX 404
Schmansky	Michael S.	MSS	Staff	10/31/05	Out of Town Travel - Transportation	Mileage: Deduction for normal daily commute.	(\$4)	SOX 404
Schmansky	Michael S.	MSS	Staff	10/31/05	Out of Town Travel - Transportation	Mileage to Saginaw.	\$75	SOX 404
Shah	Sunuchi	SS	Senior	10/10/05	Out of Town Travel - Transportation	Gas expense for rental car.	\$34	SOX 404
Shah	Sunuchi	SS	Senior	10/10/05	Out of Town Travel - Transportation	Tolls for highways around MI.	\$8	SOX 404
Shah	Sunuchi	SS	Senior	10/11/05	Out of Town Travel - Transportation	RentalCar: gas expense for the rental car.	\$16	SOX 404
Shah	Sunuchi	SS	Senior	10/13/05	Out of Town Travel - Transportation	RentalCar: gas expense for the rental car.	\$25	SOX 404
Shah	Sunuchi	SS	Senior	10/16/05	Out of Town Travel - Transportation	RentalCar: gas expense for the rental car.	\$26	SOX 404
Shah	Sunuchi	SS	Senior	10/17/05	Out of Town Travel - Transportation	Tolls for highways around MI.	\$8	SOX 404
Shah	Sunuchi	SS	Senior	10/18/05	Out of Town Travel - Transportation	Tolls for highways around MI.	\$3	SOX 404
Shah	Sunuchi	SS	Senior	10/20/05	Out of Town Travel - Transportation	RentalCar: gas expense for the rental car.	\$31	SOX 404
Shah	Sunuchi	SS	Senior	10/23/05	Out of Town Travel - Transportation	RentalCar: gas expense for the rental car for the week ending 10/28 plus rental car charge for the entire month from Cleveland to Troy for Delphi audit.	\$633	SOX 404
Shah	Sunuchi	SS	Senior	10/24/05	Out of Town Travel - Transportation	Toll expense near Warren, OH.	\$2	SOX 404
Shah	Sunuchi	SS	Senior	10/24/05	Out of Town Travel - Transportation	Toll expense near Warren, OH.	\$3	SOX 404
Shah	Sunuchi	SS	Senior	10/26/05	Out of Town Travel - Transportation	Toll expense near Warren, OH.	\$3	SOX 404
Shah	Sunuchi	SS	Senior	10/27/05	Out of Town Travel - Transportation	Toll expense near Warren, OH.	\$3	SOX 404
Shah	Sunuchi	SS	Senior	10/28/05	Out of Town Travel - Transportation	Toll expense near Warren, OH.	\$3	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount	Activity Code
Shah	Suruchi	SS	Senior	10/29/05	Out of Town Travel - Transportation	RentalCar: rental car charge for the entire month as travel to Cleveland and Troy for Delphi audit.	\$500	SOX 404
Shah	Suruchi	SS	Senior	10/30/05	Out of Town Travel - Transportation	RentalCar: gas expense for the rental car for week ending 11/5.	\$67	SOX 404
Shah	Suruchi	SS	Senior	10/31/05	Out of Town Travel - Transportation	Tolls: Toll	\$3	SOX 404
Sharma	Geetika	GS	Staff	10/24/05	Out of Town Travel - Transportation	Mileage - From Troy, MI to Saginaw, MI.	\$43	SOX 404
Sharma	Geetika	GS	Staff	10/25/05	Out of Town Travel - Transportation	From hotel to Delphi location in the morning and from Delphi to hotel in the evening.	\$8	SOX 404
Sharma	Geetika	GS	Staff	10/26/05	Out of Town Travel - Transportation	From hotel to Delphi location in the morning and from Delphi to hotel in the evening.	\$8	SOX 404
Sharma	Geetika	GS	Staff	10/27/05	Out of Town Travel - Transportation	From hotel to Delphi location in the morning and from Delphi to hotel in the evening.	\$8	SOX 404
Sharma	Geetika	GS	Staff	10/28/05	Out of Town Travel - Transportation	Mileage - From hotel to Delphi and then from Delphi to Troy, MI.	\$43	SOX 404
Sharma	Geetika	GS	Staff	10/30/05	Out of Town Travel - Transportation	Mileage: Deduction for normal daily commute. Troy, IN traveling to Kokomo, IN.	(\$2)	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/24/05	Out of Town Travel - Transportation	Mileage - Drive from Cleveland to Troy to work at Delphi.	\$106	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/28/05	Out of Town Travel - Transportation	Mileage - Drive from Troy to Cleveland; includes toll.	\$131	SOX 404
Zapp	Amelia M.	AMZ	Staff	10/31/05	Out of Town Travel - Transportation	Tolls: drive from Cleveland to Troy for Delphi.	\$3	SOX 404
Zapp	Maria D.	MDS	Senior	10/21/05	Out of Town Travel - Transportation Total	Mileage: drive from Cleveland to Troy for Delphi.	\$101	SOX 404
Scotland						\$3,273		
Pagac	Matthew M.	MMP	Manager	10/11/05	Telecommunications	CellPinExp: Communication between managers, and process owners over a 3 week span. Cell Phone: Cell Phone Charges for October related to Delphi - Business Related and Summary of Support Included in Detail for Delphi	\$15	SOX 404
					Telecommunications Total		\$65	SOX 404
							\$80	
							\$6,638	
					HRS - SOX 404 Grand Total			



INVOICE NUMBER: US0123045909

October 31, 2005

PLEASE REMIT TO:

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

Ernst & Young
Pittsbhg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. #460003975

Progress billing in connection with professional services rendered by the United States for the post-petition period October 8, 2005 through October 31, 2005 relative to the Delphi Controllers Accounting Policy Project in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Please note below the detail for hours by professional in accordance with the agreed upon rates in the engagement letter.

Invoiced Rates

RANK	Item	Identification	Hours	Bill Rate	Fees	Billable Expenses	Total Invoiced
Partner		XDWEYP1	12.0	\$ 330	\$ 3,960		\$ 3,960
Manager		XDWEYM1	40.5	\$ 260	\$ 10,530		\$ 10,530
Senior		XDWEYS1	85.8	\$ 145	\$ 12,441		\$ 12,441
			138.3		\$ 26,931		\$ 26,931

Total Due \$26,931.00

Total Fees Requested: \$26,931
80% of Total Due: \$21,545

PLEASE PAY BY INVOICE NUMBER AND ENCLOSURE REMITTANCE COPY
Due Upon Receipt

CLIENT COPY

Ernst & Young - United States						
Exhibit C						
Delphi Corporation						
Summary of Hourly Rates by Professional for Exhibit D						
For the period: October 8, 2005 through October 31, 2005						
Last Name	First Name	Initials	Title	Time	Hourly Rate	Total Fees
Blasich	Stephen	SBB	Senior	49.0	\$145	\$7,105
Cunningham	Donell T.	DTC	Senior	15.8	\$145	\$2,291
Henning	Jeffrey M.	JMH	Partner	12.0	\$330	\$3,960
Pagac	Matthew M.	MMP	Manager	40.5	\$260	\$10,530
Richardson	Victoria	VR	Senior	21.0	\$145	\$3,045
				138.3		\$26,931

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
BRS - Policies & Procedures									
Ernst & Young - United States									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: October 8, 2005 through October 31, 2005									
Blasich	Stephen	SBB	Senior	10/12/05	Met with client on Statutory Account Reconciliation Policy.	0.6	\$145	\$87	Policies & Procedures
Blasich	Stephen	SBB	Senior	10/12/05	Met with client on R&D Policy.	0.7	\$145	\$102	Policies & Procedures
Blasich	Stephen	SBB	Senior	10/12/05	Prepared Lease Policy training presentation.	3.3	\$145	\$479	Policies & Procedures
Blasich	Stephen	SBB	Senior	10/12/05	Planning for Fixed Asset policy.	3.4	\$145	\$493	Policies & Procedures
Blasich	Stephen	SBB	Senior	10/13/05	Followed up with client on Fixed Asset policy.	2.1	\$145	\$305	Policies & Procedures
Blasich	Stephen	SBB	Senior	10/13/05	Followed up with client on Equity policy revisions.	2.3	\$145	\$334	Policies & Procedures
Blasich	Stephen	SBB	Senior	10/13/05	Worked on formatting Fixed Asset policy draft.	3.6	\$145	\$522	Policies & Procedures
Blasich	Stephen	SBB	Senior	10/14/05	Made revisions to Equity policy.	1.2	\$145	\$174	Policies & Procedures
Blasich	Stephen	SBB	Senior	10/14/05	Made revisions to Notes Payable policy.	3.4	\$145	\$493	Policies & Procedures
Blasich	Stephen	SBB	Senior	10/14/05	Made revisions to Notes Receivable policy.	3.4	\$145	\$493	Policies & Procedures
Blasich	Stephen	SBB	Senior	10/17/05	Followed up with client on R&D policy questions.	0.8	\$145	\$116	Policies & Procedures
Blasich	Stephen	SBB	Senior	10/17/05	Followed up with client on questions on Fixed Asset Policy.	3.3	\$145	\$479	Policies & Procedures
Blasich	Stephen	SBB	Senior	10/17/05	Worked on drafting Fixed Asset policy.	3.9	\$145	\$566	Policies & Procedures
Blasich	Stephen	SBB	Senior	10/20/05	Met with client to review layout and revision to Fixed Asset policy.	1.4	\$145	\$203	Policies & Procedures
Blasich	Stephen	SBB	Senior	10/20/05	Worked on layout of Fixed Asset policy.	3.7	\$145	\$537	Policies & Procedures
Blasich	Stephen	SBB	Senior	10/20/05	Made client revisions to Fixed Asset policy.	3.9	\$145	\$566	Policies & Procedures
Blasich	Stephen	SBB	Senior	10/21/05	Met with client on additional question/content for Fixed Asset policy.	2.3	\$145	\$334	Policies & Procedures

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Blasich	Stephen	SBB	Senior	10/21/05	Updated Fixed Asset policy with client feedback.	2.8	\$145	\$406	Policies & Procedures
Blasich	Stephen	SBB	Senior	10/21/05	Proofread and finalized 1st draft of Fixed Asset Policy.	2.9	\$145	\$421	Policies & Procedures
Blasich Total						49.0		\$7,105	
Cunningham	Donell T.	DTC	Senior	10/13/05	Meeting to discuss Prepaid expenses and other assets.	0.6	\$145	\$87	Policies & Procedures
Cunningham	Donell T.	DTC	Senior	10/13/05	Drafting other asset policy.	1.8	\$145	\$261	Policies & Procedures
Cunningham	Donell T.	DTC	Senior	10/14/05	Reviewing the Equity Policy.	0.7	\$145	\$102	Policies & Procedures
Cunningham	Donell T.	DTC	Senior	10/14/05	Reviewing the Notes and Accounts Payable Policy.	1.3	\$145	\$189	Policies & Procedures
Cunningham	Donell T.	DTC	Senior	10/14/05	Drafting other asset policy.	1.4	\$145	\$203	Policies & Procedures
Cunningham	Donell T.	DTC	Senior	10/17/05	Kickoff meeting for SG&A.	0.8	\$145	\$116	Policies & Procedures
Cunningham	Donell T.	DTC	Senior	10/17/05	Kickoff meeting for government grants and debt.	1.1	\$145	\$160	Policies & Procedures
Cunningham	Donell T.	DTC	Senior	10/26/05	Research for government grants.	2.3	\$145	\$334	Policies & Procedures
Cunningham	Donell T.	DTC	Senior	10/27/05	Preparing policy for government grants.	1.9	\$145	\$276	Policies & Procedures
Cunningham	Donell T.	DTC	Senior	10/31/05	Preparing policy for government grants.	3.9	\$145	\$566	Policies & Procedures
Cunningham Total						15.8		\$2,291	
Henning	Jeffrey M.	JMH	Partner	10/12/05	Policy status updates and QC strategy.	0.6	\$330	\$198	Policies & Procedures
Henning	Jeffrey M.	JMH	Partner	10/12/05	Review notes receivable policy.	1.4	\$330	\$462	Policies & Procedures
Henning	Jeffrey M.	JMH	Partner	10/16/05	Review Contingencies and rebates policy.	1.1	\$330	\$363	Policies & Procedures
Henning	Jeffrey M.	JMH	Partner	10/17/05	Review of AR policy.	0.9	\$330	\$297	Policies & Procedures
Henning	Jeffrey M.	JMH	Partner	10/18/05	Review of AR policy and computer software.	1.1	\$330	\$363	Policies & Procedures
Henning	Jeffrey M.	JMH	Partner	10/19/05	Multiple Policy review.	0.9	\$330	\$297	Policies & Procedures

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Henning	Jeffrey M.	JMH	Partner	10/20/05	Multiple Policy review.	0.9	\$330	\$297	Policies & Procedures
Henning	Jeffrey M.	JMH	Partner	10/24/05	Multiple Policy review.	0.6	\$330	\$198	Policies & Procedures
Henning	Jeffrey M.	JMH	Partner	10/29/05	Lease incentive policy.	1.1	\$330	\$363	Policies & Procedures
Henning	Jeffrey M.	JMH	Partner	10/29/05	Joint Venture Policy.	0.9	\$330	\$297	Policies & Procedures
Henning	Jeffrey M.	JMH	Partner	10/29/05	Lease incentive policy.	1.8	\$330	\$594	Policies & Procedures
Henning	Jeffrey M.	JMH	Partner	10/31/05	Revenue Policy.	0.7	\$330	\$231	Policies & Procedures
Henning Total						12.0		\$3,960	
Pagac	Matthew M.	MMP	Manager	10/13/05	Review SAB 104 for Revenue Policy.	1.7	\$260	\$442	Policies & Procedures
Pagac	Matthew M.	MMP	Manager	10/13/05	Perform Quality reviews on high/medium priority policies.	2.2	\$260	\$572	Policies & Procedures
Pagac	Matthew M.	MMP	Manager	10/13/05	Update plan for low priority policies.	2.6	\$260	\$676	Policies & Procedures
Pagac	Matthew M.	MMP	Manager	10/14/05	Updates on Policies with Team.	0.9	\$260	\$234	Policies & Procedures
Pagac	Matthew M.	MMP	Manager	10/14/05	Review and Correspond on Cost of Sales Policy.	2.2	\$260	\$572	Policies & Procedures
Pagac	Matthew M.	MMP	Manager	10/14/05	Review and Correspond on Notes Receivable Policy.	2.3	\$260	\$598	Policies & Procedures
Pagac	Matthew M.	MMP	Manager	10/14/05	Review and Correspond on Cash Policy.	2.6	\$260	\$676	Policies & Procedures
Pagac	Matthew M.	MMP	Manager	10/20/05	Review and correspond on Customs and VAT Policy.	1.7	\$260	\$442	Policies & Procedures
Pagac	Matthew M.	MMP	Manager	10/20/05	Updates on Policies with Team and Delphi.	1.8	\$260	\$468	Policies & Procedures
Pagac	Matthew M.	MMP	Manager	10/21/05	Review and correspond on Financial Reporting Policy.	0.8	\$260	\$208	Policies & Procedures
Pagac	Matthew M.	MMP	Manager	10/21/05	Review and correspond on low priority policies.	2.6	\$260	\$676	Policies & Procedures
Pagac	Matthew M.	MMP	Manager	10/21/05	Perform Quality reviews on high/medium priority policies.	3.6	\$260	\$936	Policies & Procedures
Pagac	Matthew M.	MMP	Manager	10/27/05	Update policy tracker.	0.4	\$260	\$104	Policies & Procedures

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Pagac	Matthew M.	MMP	Manager	10/27/05	Correspond and discussion of policies with Team and Delphi.	2.4	\$260	\$624	Polices & Procedures
Pagac	Matthew M.	MMP	Manager	10/27/05	Perform Quality reviews on high/medium priority policies.	3.7	\$260	\$962	Polices & Procedures
Pagac	Matthew M.	MMP	Manager	10/29/05	Correspond and discussion of policies with Team and Delphi.	2.7	\$260	\$702	Polices & Procedures
Pagac	Matthew M.	MMP	Manager	10/31/05	Perform Quality reviews on high/medium priority policies.	3.4	\$260	\$884	Polices & Procedures
Pagac	Pagac Total					2.9	\$260	\$754	
<hr/>									
Richardson	Victoria	VR	Senior	10/16/05	Review and rewrote investment policy.	1.9	\$145	\$276	Polices & Procedures
Richardson	Victoria	VR	Senior	10/17/05	Quality review of policies - leases, A/R, Interim, Accounting Estimates, and Computer Hardware.	2.9	\$145	\$421	Polices & Procedures
Richardson	Victoria	VR	Senior	10/17/05	Quality review of policies - leases, A/R, Interim, Accounting Estimates, and Computer Hardware.	3.4	\$145	\$493	Polices & Procedures
Richardson	Victoria	VR	Senior	10/17/05	Quality review of policies - leases, A/R, Interim, Accounting Estimates, and Computer Hardware.	3.7	\$145	\$537	Polices & Procedures
Richardson	Victoria	VR	Senior	10/20/05	Quality review of policies - leases, A/R, Interim, Accounting Estimates, and Computer Hardware.	1.2	\$145	\$174	Polices & Procedures
Richardson	Victoria	VR	Senior	10/20/05	Quality review of policies - leases, A/R, Interim, Accounting Estimates, and Computer Hardware.	2.9	\$145	\$421	Polices & Procedures
Richardson	Victoria	VR	Senior	10/31/05	Quality review of policies - leases, A/R, Interim, Accounting Estimates, and Computer Hardware.	2.4	\$145	\$348	Polices & Procedures
Richardson	Richardson Total					2.6	\$145	\$377	
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BRS - Policies & Procedures Project Total									
<hr/>									
138.3									
<hr/>									
\$26,931									



INVOICE NUMBER: US0123045908

October 31, 2005

PLEASE REMIT TO:

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

Ernst & Young
Pittsbgh Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by the United States for the post-petition period October 8, 2005 through October 31, 2005 in connection with 404 contingency planning, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Invoiced Rates

RANK	Item Identification	Hours	Bill Rate	Fees	Billable Expenses	Total Invoiced
Partner	EYP1	2.0	\$ 330	\$ 660		\$ 660
Manager	EYM1	1.5	\$ 260	\$ 390		\$ 390
Senior	EYS1	6.3	\$ 145	\$ 914		\$ 914
Staff	EYST1	33.6	\$ 116	\$ 3,898		\$ 3,898
		43.4		\$ 5,861		\$ 5,861

Total Due \$5,861.00

Total Fees Requested: \$5,861
80% of Total Due: \$4,689

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Ernst & Young - United States						
Exhibit C						
Delphi Corporation						
Summary of Hourly Rates by Professional for Exhibit D						
For the period: October 8, 2005 through October 31, 2005						
Last Name	First Name	Initials	Title	Time	Hourly Rate	Total Fees
Ford	David H.	DHF	Staff	11.5	\$116	\$1,334
Kettering	Keith J.	KJK	Partner	2.0	\$330	\$660
LaValle	Maria M.	MML	Senior	6.3	\$145	\$914
Mier	Ty R.	TRM	Staff	22.1	\$116	\$2,564
Sweet	Lorraine	LS	Manager	1.5	\$260	\$390
				43.4		\$5,861

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
BRS - Contingency Planning									
Ford	David H.	DHF	Staff	10/10/05	Gathered and reviewed late forms. Responded to partners with follow-up questions.	1.1	\$116	\$128	Contingency Planning
Ford	David H.	DHF	Staff	10/14/05	Reviewing spreadsheets and determining what responses have been received.	2.1	\$116	\$244	Contingency Planning
Ford	David H.	DHF	Staff	10/17/05	Reviewed Pending list against GFIS.	1.4	\$116	\$162	Contingency Planning
Ford	David H.	DHF	Staff	10/25/05	Reviewed Pending list against GFIS, altered form email to reflect the bankruptcy, contacted partners and responded to partner questions.	2.4	\$116	\$278	Contingency Planning
Ford	David H.	DHF	Staff	10/25/05	Reviewed Pending list against GFIS, altered form email to reflect the bankruptcy, contacted partners and responded to partner questions.	2.9	\$116	\$336	Contingency Planning
Ford	David H.	DHF	Staff	10/26/05	Conducted follow-up, sent emails to new contacts after responses from partners that they were not involved or there was a better contact.	1.6	\$116	\$186	Contingency Planning
Ford Total						11.5		\$1,334	
Kettering	Keith J.	KJK	Partner	10/10/05	Calls to NY and TAS group, completion of contingency forms.	1.1	\$330	\$363	Contingency Planning
Kettering	Keith J.	KJK	Partner	10/11/05	Follow-up on various forms and review AR status.	0.9	\$330	\$297	Contingency Planning
Kettering Total						2.0		\$660	
LaValle	Maria M.	MML	Senior	10/10/05	Uncovering, extracting, processing and provided printouts of active case reports ACTIVE "FOR" Litigation work in conjunction with the Delphi Connection check work.	3.0	\$145	\$435	Contingency Planning
LaValle	Maria M.	MML	Senior	10/17/05	Uncovering, extracting, processing and provided printouts of active case reports ACTIVE "FOR" Litigation work in conjunction with the Delphi Connection check work.	2.4	\$145	\$348	Contingency Planning
LaValle	Maria M.	MML	Senior	10/18/05	Uncovering, extracting, processing and provided printouts of active case reports ACTIVE "FOR" Litigation work in conjunction with the Delphi Connection check work.	0.6	\$145	\$87	Contingency Planning
LaValle Total						0.3	\$145	\$44	Contingency Planning
						6.3		\$914	

Last Name	First Name	Initials	Title	Date of Service	Note	Litigation Check - Reviewed and compiled information to contact appropriate engagement leaders.	Time	Hourly Rate	Total Individual Fees	Activity Code
Mier	Ty R.	TRM	Staff	10/26/05	Litigation Check - Sent emails to engagement contacts to determine if certain cases have a connection to Delphi.	3.6	\$116	\$418	Contingency Planning	
Mier	Ty R.	TRM	Staff	10/26/05	Litigation Check - Read and organized responses from engagement leaders who were contacted.	3.8	\$116	\$441	Contingency Planning	
Mier	Ty R.	TRM	Staff	10/27/05	Litigation Check - Created tracking spreadsheet to organize responses.	3.4	\$116	\$394	Contingency Planning	
Mier	Ty R.	TRM	Staff	10/28/05	Litigation Check - Sent follow-up emails to new engagement contacts to determine if certain cases have a connection to Delphi.	3.7	\$116	\$429	Contingency Planning	
Mier Total						3.8	\$116	\$441	\$2,564	Contingency Planning
Sweet	Lorraine	LS	Manager	10/10/05	Uncovering relationships in the US litigation database regarding Delphi.	1.5	\$260	\$390		Contingency Planning
Sweet Total					BRS - Contingency Planning Project Total	43.4		\$5,861		



INVOICE NUMBER: US0123045911

October 31, 2005

PLEASE REMIT TO:

Ernst & Young
Pittsbhg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

Delphi Corporation
Mr. Lynn A. Eady, Director, Global Business Operations
Information Systems & Security
5725 Delphi Drive
Troy, MI 48098

BU: US016 CLIENT NUMBER: 60092938

Reference: PO DWB00706

Progress billing for 404 assistance work relating to the Segregation of Duties project for the post-petition period October 8, 2005 through October 31, 2005 in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Professional Fees	\$102,967.00
Expenses	0.00
Total Due	\$102,967.00

Rank	Item Identification	Hours
Partner	EYSODP	9.0
Senior Manager	EYSM1	102.0
Senior	EYSODS	228.6
Staff	EYSODST	140.5

Total Fees Requested: \$102,967
80% of Total Due: \$ 82,374
Total Expenses Requested: \$ 0
100% of Expenses Due: \$ 0

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Ernst & Young - United States
Delphi Corporation
Summary of 2005 Time by Professional
For the period: October 8, 2005 through October 31, 2005

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Desai	Kaushali	KD	Staff	10/27/05	SOD Control Testing.	1.7	\$155	\$264	Segregation of Duties
Desai	Kaushali	KD	Staff	10/28/05	SOD Control Testing.	1.7	\$155	\$264	Segregation of Duties
Desai	Kaushali	KD	Staff	10/25/05	SOD Control Testing.	1.9	\$155	\$295	Segregation of Duties
Desai	Kaushali	KD	Staff	10/31/05	Hrs: SOD Control Testing - Sao Caetano.	2.1	\$155	\$326	Segregation of Duties
Desai	Kaushali	KD	Staff	10/10/05	Deficiency Finance Tracker.	2.3	\$155	\$357	Segregation of Duties
Desai	Kaushali	KD	Staff	10/31/05	Hrs: SOD Control Testing - VEGA NACC	2.3	\$155	\$357	Segregation of Duties
Desai	Kaushali	KD	Staff	10/13/05	Deficiency Finance Tracker.	2.4	\$155	\$372	Segregation of Duties
Desai	Kaushali	KD	Staff	10/12/05	Remediation Testing.	2.4	\$155	\$372	Segregation of Duties
Desai	Kaushali	KD	Staff	10/19/05	SOD Control Testing.	2.7	\$155	\$419	Segregation of Duties
Desai	Kaushali	KD	Staff	10/14/05	Remediation Testing.	2.8	\$155	\$434	Segregation of Duties
Desai	Kaushali	KD	Staff	10/26/05	SOD Control Testing.	2.8	\$155	\$434	Segregation of Duties
Desai	Kaushali	KD	Staff	10/28/05	SOD Control Testing.	2.8	\$155	\$434	Segregation of Duties
Desai	Kaushali	KD	Staff	10/24/05	SOD Control Testing.	2.9	\$155	\$450	Segregation of Duties
Desai	Kaushali	KRD	Staff	10/31/05	Hrs: SOD Control Testing - HQ Treasury	3.1	\$155	\$481	Segregation of Duties
Desai	Kaushali	KD	Staff	10/11/05	Remediation Testing.	3.2	\$155	\$496	Segregation of Duties
Desai	Kaushali	KD	Staff	10/13/05	Deficiency Finance Tracker.	3.4	\$155	\$527	Segregation of Duties
Desai	Kaushali	KD	Staff	10/19/05	SOD Control Testing.	3.4	\$155	\$527	Segregation of Duties
Desai	Kaushali	KD	Staff	10/21/05	SOD Control Testing.	3.4	\$155	\$527	Segregation of Duties
Desai	Kaushali	KD	Staff	10/26/05	SOD Control Testing.	3.4	\$155	\$527	Segregation of Duties
Desai	Kaushali	KD	Staff	10/13/05	Deficiency Finance Tracker.	3.6	\$155	\$558	Segregation of Duties
Desai	Kaushali	KD	Staff	10/17/05	Remediation Testing.	3.6	\$155	\$558	Segregation of Duties
Desai	Kaushali	KD	Staff	10/20/05	SOD Control Testing.	3.6	\$155	\$558	Segregation of Duties
Desai	Kaushali	KD	Staff	10/21/05	SOD Control Testing.	3.6	\$155	\$558	Segregation of Duties
Desai	Kaushali	KD	Staff	10/24/05	SOD Control Testing.	3.6	\$155	\$558	Segregation of Duties
Desai	Kaushali	KD	Staff	10/27/05	SOD Control Testing.	3.6	\$155	\$558	Segregation of Duties
Desai	Kaushali	KD	Staff	10/11/05	Deficiency Finance Tracker.	3.7	\$155	\$574	Segregation of Duties
Desai	Kaushali	KD	Staff	10/12/05	Remediation Testing.	3.7	\$155	\$574	Segregation of Duties
Desai	Kaushali	KD	Staff	10/17/05	Remediation Testing.	3.7	\$155	\$574	Segregation of Duties
Desai	Kaushali	KD	Staff	10/18/05	SOD Control Testing.	3.7	\$155	\$574	Segregation of Duties
Desai	Kaushali	KD	Staff	10/24/05	Remediation Testing.	3.7	\$155	\$574	Segregation of Duties
Desai	Kaushali	KD	Staff	10/25/05	SOD Control Testing.	3.7	\$155	\$574	Segregation of Duties
Desai	Kaushali	KD	Staff	10/27/05	SOD Control Testing.	3.7	\$155	\$574	Segregation of Duties
Desai	Kaushali	KD	Staff	10/10/05	Deficiency Finance Tracker.	3.8	\$155	\$589	Segregation of Duties
Desai	Kaushali	KD	Staff	10/14/05	Remediation Testing.	3.8	\$155	\$589	Segregation of Duties
Desai	Kaushali	KD	Staff	10/18/05	SOD Control Testing.	3.8	\$155	\$589	Segregation of Duties
Desai	Kaushali	KD	Staff	10/19/05	SOD Control Testing.	3.8	\$155	\$589	Segregation of Duties
Desai	Kaushali	KD	Staff	10/25/05	SOD Control Testing.	3.8	\$155	\$589	Segregation of Duties

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Desai	Kaushali	KD	Staff	10/28/05	SOD Control Testing.	3.8	\$155	\$589	Segregation of Duties
Desai	Kaushali	KD	Staff	10/10/05	Deficiency Finance Tracker.	3.9	\$155	\$605	Segregation of Duties
Desai	Kaushali	KD	Staff	10/11/05	Deficiency Finance Tracker.	3.9	\$155	\$605	Segregation of Duties
Desai	Kaushali	KD	Staff	10/12/05	Remediation Testing.	3.9	\$155	\$605	Segregation of Duties
Desai	Kaushali	KD	Staff	10/14/05	Remediation Testing.	3.9	\$155	\$605	Segregation of Duties
Desai	Kaushali	KD	Staff	10/20/05	SOD Control Testing.	3.9	\$155	\$605	Segregation of Duties
Desai Total						140.5		\$21,778	
Huffman	Derek	DTH	Senior	10/19/05	SOD tool development.	0.9	\$215	\$194	Segregation of Duties
Huffman	Derek	DTH	Senior	10/14/05	Access review assistance.	1.1	\$215	\$237	Segregation of Duties
Huffman	Derek	DTH	Senior	10/18/05	Access review support.	1.1	\$215	\$237	Segregation of Duties
Huffman	Derek	DTH	Senior	10/21/05	Internal coordination meeting.	1.1	\$215	\$237	Segregation of Duties
Huffman	Derek	DTH	Senior	10/10/05	Project status update meeting.	1.1	\$215	\$237	Segregation of Duties
Huffman	Derek	DTH	Senior	10/24/05	Project status update meeting.	1.1	\$215	\$237	Segregation of Duties
Huffman	Derek	DTH	Senior	10/14/05	Internal coordination meeting.	1.1	\$215	\$237	Segregation of Duties
Huffman	Derek	DTH	Senior	10/19/05	Working team meeting.	1.2	\$215	\$258	Segregation of Duties
Huffman	Derek	DTH	Senior	10/13/05	Access review assistance.	1.2	\$215	\$258	Segregation of Duties
Huffman	Derek	DTH	Senior	10/26/05	Transition meeting.	1.3	\$215	\$280	Segregation of Duties
Huffman	Derek	DTH	Senior	10/28/05	Transition meeting.	1.6	\$215	\$344	Segregation of Duties
Huffman	Derek	DTH	Senior	10/31/05	Hrs: Project status update	1.6	\$215	\$344	Segregation of Duties
Huffman	Derek	DTH	Senior	10/17/05	Project status update meeting.	1.7	\$215	\$366	Segregation of Duties
Huffman	Derek	DTH	Senior	10/28/05	SOD tool development.	1.8	\$215	\$387	Segregation of Duties
Huffman	Derek	DTH	Senior	10/26/05	Working team meeting.	1.8	\$215	\$387	Segregation of Duties
Huffman	Derek	DTH	Senior	10/25/05	SOD tool development.	1.8	\$215	\$387	Segregation of Duties
Huffman	Derek	DTH	Senior	10/27/05	SOD tool development.	1.9	\$215	\$409	Segregation of Duties
Huffman	Derek	DTH	Senior	10/21/05	EMEA prevent control tool assistance.	1.9	\$215	\$409	Segregation of Duties
Huffman	Derek	DTH	Senior	10/14/05	SOD tool development.	2.4	\$215	\$516	Segregation of Duties
Huffman	Derek	DTH	Senior	10/19/05	Access review support.	2.4	\$215	\$516	Segregation of Duties
Huffman	Derek	DTH	Senior	10/13/05	SOD tool analysis administration interface design.	2.6	\$215	\$559	Segregation of Duties
Huffman	Derek	DTH	Senior	10/10/05	Segregation of duties analysis tool development.	2.6	\$215	\$559	Segregation of Duties
Huffman	Derek	DTH	Senior	10/17/05	SOD tool development.	2.8	\$215	\$602	Segregation of Duties
Huffman	Derek	DTH	Senior	10/26/05	Audit assistance.	2.8	\$215	\$602	Segregation of Duties
Huffman	Derek	DTH	Senior	10/13/05	SOD audit testing assistance.	2.9	\$215	\$624	Segregation of Duties
Huffman	Derek	DTH	Senior	10/18/05	SOD tool development.	2.9	\$215	\$624	Segregation of Duties
Huffman	Derek	DTH	Senior	10/20/05	Audit testing update meeting and support.	3.1	\$215	\$667	Segregation of Duties
Huffman	Derek	DTH	Senior	10/13/05	SOD tool development.	3.1	\$215	\$667	Segregation of Duties
Huffman	Derek	DTH	Senior	10/31/05	Hrs: SOD tool development.	3.2	\$215	\$688	Segregation of Duties
Huffman	Derek	DTH	Senior	10/17/05	SOD tool development.	3.2	\$215	\$688	Segregation of Duties
Huffman	Derek	DTH	Senior	10/18/05	SOD tool development.	3.2	\$215	\$688	Segregation of Duties

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Huffman	Derek	DTH	Senior	10/21/05	EMEA prevent control tool assistance.	3.6	\$215	\$774	Segregation of Duties
Huffman	Derek	DTH	Senior	10/25/05	SOD tool development.	3.6	\$215	\$774	Segregation of Duties
Huffman	Derek	DTH	Senior	10/28/05	SOD tool development.	3.6	\$215	\$774	Segregation of Duties
Huffman	Derek	DTH	Senior	10/19/05	SOD tool development.	3.7	\$215	\$796	Segregation of Duties
Huffman	Derek	DTH	Senior	10/20/05	SOD tool development.	3.7	\$215	\$796	Segregation of Duties
Huffman	Derek	DTH	Senior	10/24/05	SOD tool development.	3.7	\$215	\$796	Segregation of Duties
Huffman	Derek	DTH	Senior	10/24/05	SOD tool development.	3.7	\$215	\$796	Segregation of Duties
Huffman	Derek	DTH	Senior	10/25/05	SOD tool development.	3.7	\$215	\$796	Segregation of Duties
Huffman	Derek	DTH	Senior	10/27/05	SOD tool development.	3.7	\$215	\$796	Segregation of Duties
Huffman	Derek	DTH	Senior	10/31/05	Hrs: SOD tool development	3.8	\$215	\$817	Segregation of Duties
Huffman	Derek	DTH	Senior	10/10/05	Segregation of duties analysis tool development.	3.8	\$215	\$817	Segregation of Duties
Huffman	Derek	DTH	Senior	10/14/05	SOD tool development.	3.8	\$215	\$817	Segregation of Duties
Huffman	Derek	DTH	Senior	10/20/05	SOD tool development.	3.8	\$215	\$817	Segregation of Duties
Huffman	Derek	DTH	Senior	10/27/05	SOD tool development.	3.8	\$215	\$817	Segregation of Duties
Huffman	Derek	DTH	Senior	10/28/05	SOD tool development.	3.8	\$215	\$817	Segregation of Duties
Huffman	Derek	DTH	Senior	10/26/05	SOD tool development.	3.9	\$215	\$839	Segregation of Duties
Huffman Total						124.0		\$26,660	
Izzo	Tamara	TI	Partner	10/20/05	Meeting with Ann Bianco, Tom Bomberski, and D&T auditors to discuss D&T testing results and our response to their exceptions identified.	0.8	\$330	\$264	Segregation of Duties
Izzo	Tamara	TI	Partner	10/21/05	Development of strategy to address D&T position on exception analysis.	1.1	\$330	\$363	Segregation of Duties
Izzo	Tamara	TI	Partner	10/27/05	Meeting with Ann Bianco, Tom Bomberski, and D&T auditors to discuss D&T testing results and our response to their exceptions identified.	1.1	\$330	\$363	Segregation of Duties
Izzo	Tamara	TI	Partner	10/13/05	Meeting with Lynn Eady, Ann Bianco, Tom Bomberski, and Jennifer Williams to discuss progress of SOD project against timeline / milestones. To gain any support necessary from project sponsors (Williams/Eady) in meeting project objectives.	1.1	\$330	\$363	Segregation of Duties
Izzo	Tamara	TI	Partner	10/20/05	Meeting with Lynn Eady, Ann Bianco, Tom Bomberski, and Jennifer Williams to discuss progress of SOD project against timeline / milestones. To gain any support necessary from project sponsors (Williams/Eady) in meeting project objectives.	1.1	\$330	\$363	Segregation of Duties
Izzo	Tamara	TI	Partner	10/27/05	Meeting with Lynn Eady, Ann Bianco, Tom Bomberski, and Jennifer Williams to discuss progress of SOD project against timeline / milestones. To gain any support necessary from project sponsors (Williams/Eady) in meeting project objectives.	1.1	\$330	\$363	Segregation of Duties

Last Name	First Name	Initials	Title	Date of Service	Note	Total Time	Hourly Rate	Total Individual Fees	Activity Code
Izzo									Segregation of Duties
Izzo Total									
Tanner	Tamara	TI	Partner	10/12/05	Meeting with internal audit (Derek Kolano) and Jennifer Williams to discuss control activities / remediation of non-standard journal entries and the anti-fraud program.	2.7 9.0	\$330 \$2,970	\$891	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/1/05	Meeting with Jack Stiles, Ann Bianco, Tonya Gilbert, Tom Bomberski, Greg Muma to discuss enhancements and operating results of the What-If Tool.	0.4	\$285	\$114	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/13/05	Meeting with Ann Bianco and Tom Bomberski to update the year-end SOD memo.	0.6	\$285	\$171	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/13/05	Meeting with global sox teams to discuss integration between IT and finance sox activities.	0.6	\$285	\$171	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/19/05	Meeting with SOD working teams to discuss progress of access reviews, and to gain support in resolving open items in the review.	0.6	\$285	\$171	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/26/05	Meeting with SOD working teams to discuss progress of access reviews, and to gain support in resolving open items in the review.	0.6	\$285	\$171	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/18/05	Meeting with Jack Stiles, Ann Bianco, Tonya Gilbert, Tom Bomberski, Greg Muma to discuss enhancements and operating results of the What-If Tool.	0.7	\$285	\$200	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/25/05	Meeting with Jack Stiles, Ann Bianco, Tonya Gilbert, Tom Bomberski, Greg Muma to discuss enhancements and operating results of the What-If Tool.	0.7	\$285	\$200	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/12/05	IT SOX Internal Status meeting to discuss open activities for the upcoming week; attendees: Tom Bomberski (Delphi), Marcus Harris (Delphi), and myself.	0.8	\$285	\$228	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/10/05	Meeting with Ann Bianco and Tom Bomberski to update the year-end SOD memo.	0.8	\$285	\$228	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/13/05	Meeting with Ann Bianco, Tom Bomberski, and D&T auditors to discuss D&T testing results and our response to their exceptions identified.	0.8	\$285	\$228	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/26/05	Prevent Control (EMEA) process design.	0.8	\$285	\$228	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/17/05	Demonstration of Cetus proof-of-concept solution.	0.9	\$285	\$257	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/21/05	E&Y SOD /SOX internal status meeting to discuss individual progress on activities assigned for the week and to plan activities for upcoming week (Wardrobe, Pacella, Huffman, Desai).	0.9	\$285	\$257	Segregation of Duties

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Tanner	Andrew	AJT	Senior Manager	10/31/05	IT SOX Internal Status meeting to discuss open activities for the upcoming week; attendees: Tom Bomberski (Delphi), Marcus Harris (Delphi), and myself.	0.9	\$285	\$257	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/26/05	Development of Access Review Position Memo.	1.1	\$285	\$314	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/21/05	IT SOX Internal Status meeting to discuss open activities for the upcoming week; attendees: Tom Bomberski (Delphi), Marcus Harris (Delphi), and myself.	1.1	\$285	\$314	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/17/05	IT SOX Internal Status meeting to discuss open activities for the upcoming week; attendees: Tom Bomberski (Delphi), Marcus Harris (Delphi), and myself.	1.1	\$285	\$314	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/20/05	Meeting with Ann Bianco, Tom Bomberski, and D&T auditors to discuss D&T testing results and our response to their exceptions identified.	1.1	\$285	\$314	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/27/05	Meeting with internal audit (Derek Kolano) to discuss control activities / remediation of non-standard journal entries and the anti-fraud program.	1.1	\$285	\$314	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/14/05	Meeting with Lynn Eady, Ann Bianco, Tom Bomberski, and Jennifer Williams to discuss progress of SOD project against timeline / milestones. To gain any support necessary from project sponsors (Williams/Eady) in meeting project objectives.	1.1	\$285	\$314	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/20/05	Meeting with Lynn Eady, Ann Bianco, Tom Bomberski, and Jennifer Williams to discuss progress of SOD project against timeline / milestones. To gain any support necessary from project sponsors (Williams/Eady) in meeting project objectives.	1.1	\$285	\$314	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/27/05	Meeting with SOD committee to update them on recent SOD activities, and to obtain assistance in communicating SOD needs through the organization.	1.1	\$285	\$314	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/11/05	Development of responses to SOD external audit testing.	1.2	\$285	\$342	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/25/05	E&Y SOD /SOX internal status meeting to discuss individual progress on activities assigned for the week and to plan activities for upcoming week (Wardrobe, Paecella, Huffman, Desai).	1.2	\$285	\$342	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/28/05	Meeting with Ann Bianco and Tom Bomberski to update the year-end SOD memo.	1.2	\$285	\$342	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/11/05					

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Ernst & Young - United States									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: October 8, 2005 through October 31, 2005									
Tanner	Andrew	AJT	Senior Manager	10/13/05	Meeting with Lynn Eady, Ann Bianco, Tom Bomberski and Jennifer Williams to discuss progress of SOD project against timeline / milestones. To gain any support necessary from project sponsors (Williams/Eady) in meeting project objectives.	1.2	\$285	\$342	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/14/05	E&Y SOD/SOX internal status meeting to discuss individual progress on activities assigned for the week and to plan activities for upcoming week (Wardrobe, Pacella, Huffman, Desai).	1.3	\$285	\$371	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/13/05	Assistance with CAS audit.	1.4	\$285	\$399	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/28/05	Compensating Control rule mapping / validation.	1.4	\$285	\$399	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/17/05	Prevent Control (EMEA) process design.	1.4	\$285	\$399	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/12/05	Review of SOD memo updates.	1.4	\$285	\$399	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/27/05	Transition plan development.	1.9	\$285	\$542	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/19/05	Development of Access Review Position Memo.	2.1	\$285	\$599	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/14/05	Development of integrated SOD test procedures.	2.1	\$285	\$599	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/18/05	Meeting with Ann Bianco and Tom Bomberski to develop an SOD transition plan (in order to establish sustainability of PMO activities in 2006).	2.1	\$285	\$599	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/19/05	Review of South American conflict review results.	2.1	\$285	\$599	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/26/05	Transition plan development.	2.1	\$285	\$599	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/28/05	Transition plan development.	2.1	\$285	\$599	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/11/05	Development of SOD testing procedures.	2.2	\$285	\$627	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/18/05	Assistance with CAS audit.	2.3	\$285	\$656	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/14/05	Updates to SOD memo.	2.3	\$285	\$656	Segregation of Duties
Tanner	Andrew	AJT	Senior Manager	10/10/05	Assistance with CAS audit.	2.4	\$285	\$684	Segregation of Duties
Tanner	Andrew	AJT	Manager	10/14/05	Development of responses to SOD external audit testing.	2.4	\$285	\$684	Segregation of Duties

Last Name	First Name	Initials	Title	Date of Service	Note	Total Time	Hourly Rate	Total Individual Fees	Activity Code
Tanner	Andrew	AJT	Manager Senior	10/17/05	Development of responses to SOD external audit testing.	2.4	\$285	\$684	Segregation of Duties
Tanner	Andrew	AJT	Manager Senior	10/10/05	Development of SOD role restructuring analysis. Meeting with internal audit (Derek Kolano) and Jennifer Williams to discuss control activities / remediation of non-standard journal entries and the anti-fraud program.	2.7	\$285	\$770	Segregation of Duties
Tanner	Andrew	AJT	Manager Senior	10/31/05	Review/response to CAS audit report.	2.9	\$285	\$827	Segregation of Duties
Tanner	Andrew	AJT	Manager Senior	10/11/05	Development of responses to SOD external audit testing.	3.1	\$285	\$884	Segregation of Duties
Tanner	Andrew	AJT	Manager Senior	10/10/05	Development of SOD testing procedures.	3.1	\$285	\$884	Segregation of Duties
Tanner	Andrew	AJT	Manager Senior	10/19/05	Development/review of Grundig conflict review plan.	3.1	\$285	\$884	Segregation of Duties
Tanner	Andrew	AJT	Manager Senior	10/26/05	Compensating Control rule mapping / validation.	3.2	\$285	\$912	Segregation of Duties
Tanner	Andrew	AJT	Manager Senior	10/17/05	Development of SOD Scenario map.	3.2	\$285	\$912	Segregation of Duties
Tanner	Andrew	AJT	Manager Senior	10/12/05	Development review of compensating control mapping.	3.2	\$285	\$912	Segregation of Duties
Tanner	Andrew	AJT	Manager Senior	10/28/05	Prevent Control (EMEA) process design.	3.3	\$285	\$941	Segregation of Duties
Tanner	Andrew	AJT	Manager Senior	10/27/05	Compensating Control rule mapping / validation.	3.4	\$285	\$969	Segregation of Duties
Tanner	Andrew	AJT	Manager Senior	10/13/05	Development review of compensating control mapping.	3.4	\$285	\$969	Segregation of Duties
Tanner Total	Andrew	AJT	Manager	10/18/05	Development of SOD Scenario map.	3.8	\$285	\$1,083	Segregation of Duties
Wardope	Pete	PJW	Senior	10/14/05	D&T Deficiency Discussion.	102.0	\$0.6	\$215	\$29,070
Wardope	Pete	PJW	Senior	10/27/05	Hyperion Scoping Discussion.				
Wardope	Pete	PJW	Senior	10/14/05	Internal Coordination/Status Meeting.	1.1	\$215	\$237	Segregation of Duties
Wardope	Pete	PJW	Senior	10/21/05	Internal Coordination/Status Meeting.	1.1	\$215	\$237	Segregation of Duties
Wardope	Pete	PJW	Senior	10/28/05	Internal Coordination/Status Meeting.	1.1	\$215	\$237	Segregation of Duties
Wardope	Pete	PJW	Senior	10/18/05	IT Integrated Status/Planning Meeting.	1.1	\$215	\$237	Segregation of Duties
Wardope	Pete	PJW	Senior	10/21/05	SOD/SOX Control Testing Update Meeting.	1.1	\$215	\$237	Segregation of Duties
Wardope	Pete	PJW	Senior	10/14/05	Technical Proof Of Concept Testing Session #3.	1.2	\$215	\$258	Segregation of Duties
Wardope	Pete	PJW	Senior	10/25/05	IT Integrated Status/Planning Meeting.	1.3	\$215	\$280	Segregation of Duties

Ernst & Young - United States
Delphi Corporation
Summary of 2005 Time by Professional
For the period: October 8, 2005 through October 31, 2005

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Wardope	Pete	PJW	Senior	10/28/05	Perform detail review of staff documentation of SOD/SOX control testing work.	1.3	\$215	\$280	Segregation of Duties
Wardope	Pete	PJW	Senior	10/12/05	Developed testing plan/strategy for additional SOD/SOX controls.	1.6	\$215	\$344	Segregation of Duties
Wardope	Pete	PJW	Senior	10/14/05	Meeting with management to discuss scope and approach for additional SOD/SOX control testing.	1.6	\$215	\$344	Segregation of Duties
Wardope	Pete	PJW	Senior	10/26/05	Review and documentation of evidence provided by IT Assessors for testing of SOD/SOX control testing.	1.6	\$215	\$344	Segregation of Duties
Wardope	Pete	PJW	Senior	10/26/05	Review SOD/SOX control testing status and results with E&Y staff.	1.8	\$215	\$387	Segregation of Duties
Wardope	Pete	PJW	Senior	10/21/05	Review and documentation of evidence provided by IT Assessors for testing of SOD/SOX control testing.	1.9	\$215	\$409	Segregation of Duties
Wardope	Pete	PJW	Senior	10/23/05	Summarize minutes from meeting with D&T, including agreed upon procedures and resolutions to identified deficiencies.	1.9	\$215	\$409	Segregation of Duties
Wardope	Pete	PJW	Senior	10/19/05	Develop and document scope of additional SOD/SOX control testing.	2.1	\$215	\$452	Segregation of Duties
Wardope	Pete	PJW	Senior	10/14/05	Preparation of agenda and status documents for weekly IT status/planning meeting.	2.1	\$215	\$452	Segregation of Duties
Wardope	Pete	PJW	Senior	10/18/05	Draft messages to IT Assessors to communicate needs for additional SOD/SOX control testing.	2.3	\$215	\$495	Segregation of Duties
Wardope	Peter	PJW	Senior	10/31/05	Hrs: Update of SOD deficiency tracker matrix	2.3	\$215	\$495	Segregation of Duties
Wardope	Pete	PJW	Senior	10/24/05	Review and analyze documentation/control deficiencies identified by D&T.	2.3	\$215	\$495	Segregation of Duties
Wardope	Pete	PJW	Senior	10/14/05	Develop and document scope of additional SOD/SOX control testing.	2.4	\$215	\$516	Segregation of Duties
Wardope	Pete	PJW	Senior	10/12/05	Developed testing plan/strategy for additional SOD/SOX controls.	2.4	\$215	\$516	Segregation of Duties
Wardope	Pete	PJW	Senior	10/27/05	Discussion with E&Y management regarding approach and plan to test Hyperion upgrade.	2.4	\$215	\$516	Segregation of Duties
Wardope	Pete	PJW	Senior	10/24/05	Document responses to documentation/control deficiencies identified by D&T.	2.6	\$215	\$559	Segregation of Duties
Wardope	Pete	PJW	Senior	10/25/05	Document responses to documentation/control deficiencies identified by D&T.	2.7	\$215	\$581	Segregation of Duties
Wardope	Pete	PJW	Senior	10/25/05	Meeting with D&T to discuss status of identified documentation/control deficiencies.	2.8	\$215	\$602	Segregation of Duties
Wardope	Pete	PJW	Senior	10/27/05	Perform additional follow-up testing of SOD/SOX controls based on identified gaps in initial testing.	2.8	\$215	\$602	Segregation of Duties
Wardope	Pete	PJW	Senior	10/19/05	Review and documentation of evidence provided by IT Assessors for testing of SOD/SOX control testing.	2.8	\$215	\$602	Segregation of Duties
Wardope	Pete	PJW	Senior	10/31/05	Hrs: Reviewed SOD/SOX access review documentation	3.1	\$215	\$667	Segregation of Duties

Last Name	First Name	Initials	Title	Date of Service	Note		Total Time	Hourly Rate	Total Individual Fees	Activity Code
Wardope	Pete	PJW	Senior	10/26/05	Meeting with Tom Bomberksi to discuss SOD and SOX status, including the deficiencies identified by D&T and plans to complete testing.	3.1	\$215	\$667	Segregation of Duties	
Wardope	Pete	PJW	Senior	10/12/05	Developed testing plan/strategy for additional SOD/SOX controls.	3.2	\$215	\$688	Segregation of Duties	
Wardope	Pete	PJW	Senior	10/18/05	Draft messages to IT Assessors to communicate needs for additional SOD/SOX control testing.	3.2	\$215	\$688	Segregation of Duties	
Wardope	Pete	PJW	Senior	10/13/05	Updated testing plan/strategy for additional SOD/SOX controls.	3.2	\$215	\$688	Segregation of Duties	
Wardope	Pete	PJW	Senior	10/26/05	Document responses to documentation/control deficiencies identified by D&T.	3.6	\$215	\$774	Segregation of Duties	
Wardope	Peter	PJW	Senior	10/31/05	Hrs. Assisted E&Y SOD control testing team in reviewing documentation provided by Delphi for SOD control testing.	3.6	\$215	\$774	Segregation of Duties	
Wardope	Pete	PJW	Senior	10/28/05	Perform detail review of staff documentation of SOD/SOX control testing work.	3.6	\$215	\$774	Segregation of Duties	
Wardope	Pete	PJW	Senior	10/19/05	Review and documentation of evidence provided by IT Assessors for testing of SOD/SOX control testing.	3.6	\$215	\$774	Segregation of Duties	
Wardope	Pete	PJW	Senior	10/28/05	Perform detail review of staff documentation of SOD/SOX control testing work.	3.7	\$215	\$796	Segregation of Duties	
Wardope	Pete	PJW	Senior	10/20/05	Review and documentation of evidence provided by IT Assessors for testing of SOD/SOX control testing.	3.7	\$215	\$796	Segregation of Duties	
Wardope	Pete	PJW	Senior	10/24/05	Document responses to documentation/control deficiencies identified by D&T.	3.8	\$215	\$817	Segregation of Duties	
Wardope	Pete	PJW	Senior	10/27/05	Perform additional follow-up testing of SOD/SOX controls based on identified gaps in initial testing.	3.8	\$215	\$817	Segregation of Duties	
Wardope	Pete	PJW	Senior	10/20/05	Review and documentation of evidence provided by IT Assessors for testing of SOD/SOX control testing.	3.9	\$215	\$839	Segregation of Duties	
Wardope Total:						10.6		\$22,489		
(Grand Total)						480.1		\$102,967		



Delphi Corporation
Mr. Lynn A. Eady, Director, Global Business Operations
Information Systems & Security
5725 Delphi Drive
Troy, MI 48098

BU: US016 **CLIENT NUMBER: 60092938**
Reference: PO DWB00706

INVOICE NUMBER: US0123045910
October 31, 2005

PLEASE REMIT TO:

Ernst & Young
Pittsbhg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

Progress billing for 404 assistance work relating to the Proof of Concept project for the post-petition period October 8, 2005 through October 31, 2005 in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Total Due

\$3,784.00

<u>Rank</u>	<u>Item Identification</u>	<u>Hours</u>
Senior	EYSODS	17.6

Total Fees Requested: \$3,784
80% of Total Due: \$3,027

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Last Name	First Name	Initials	Title	Date of Service	Time	Hourly Rate	Total Fees	Individual	
TSRS - Proof of Concept									
Delphi Corporation									
Summary of 2005 Time by Professional									
For the period: October 8, 2005 through October 31, 2005									
Dewan	Amy	AD	Senior	10/1/05	0.2	\$215	\$43	Proof of Concept	
Dewan	Amy	AD	Senior	10/1/05	0.6	\$215	\$129	Proof of Concept	
Dewan	Amy	AD	Senior	10/1/05	1.4	\$215	\$301	Proof of Concept	
Dewan	Amy	AD	Senior	10/1/05	2.1	\$215	\$452	Proof of Concept	
Dewan	Amy	AD	Senior	10/1/05	0.8	\$215	\$172	Proof of Concept	
Dewan	Amy	AD	Senior	10/1/05	1.2	\$215	\$258	Proof of Concept	
Dewan	Amy	AD	Senior	10/1/05	1.4	\$215	\$301	Proof of Concept	
Dewan	Amy	AD	Senior	10/1/05	0.3	\$215	\$65	Proof of Concept	
Dewan	Amy	AD	Senior	10/1/05	1.1	\$215	\$237	Proof of Concept	
Dewan	Amy	AD	Senior	10/1/05	0.8	\$215	\$172	Proof of Concept	
Dewan	Amy	AD	Senior	10/18/05	0.3	\$215	\$65	Proof of Concept	
Dewan	Amy	AD	Senior	10/18/05	1.7	\$215	\$366	Proof of Concept	
Dewan Total					12.7	\$215	\$2,731		
Wardrobe	Pete	PJW	Senior	10/13/05	1.2	\$215	\$258	Proof of Concept	
Wardrobe	Pete	PJW	Senior	10/13/05	2.4	\$215	\$516	Proof of Concept	
Wardrobe	Pete	PJW	Senior	10/19/05	1.3	\$215	\$280	Proof of Concept	
Wardrobe Total					4.9	\$1,054	\$5,784		
TSRS Proof of Concept - Project Total									
					17.6				



INVOICE NUMBER: US0123045912

October 31, 2005

PLEASE REMIT TO:

Delphi Corporation
Mr. Lynn A. Eady, Director, Global Business Operations
Information Systems & Security
5725 Delphi Drive
Troy, MI 48098

Ernst & Young
Pittsbhg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

Reference: PO DWS 10853

Progress billing for the following 404 IT assistance work for the post-petition period October 8, 2005 through October 31, 2005 in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

- US Item 1 – Project Management
- US Item 2 – IT Testing
- US Item 3 – IT Remediation Assistance
- US Item 4 – Travel and Expenses

US Fees	\$2,113.00
US Expenses	0.00

- International Item 1 – Project Management
- International Item 2 – IT Testing
- International Item 3 – IT Remediation Assistance
- International Item 4 – Travel and Expenses

International Fees	\$23,851.00
International Expenses	6,192.00

Total Due	\$32,156.00
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Total Fees Requested: \$25,964
80% of Total Fees Due: \$20,771
Total Expenses Requested: \$ 6,192
100% of Total Expenses Due: \$ 6,192

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Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
TSRS - Domestic SOX									
Chidester	Matthew	MRC	Senior	10/13/05	Guidance related to retesting for DGL Audit.	0.4	\$215	\$86	Domestic SOX
Chidester	Matthew	MRC	Senior	10/18/05	Guidance on remediation of Deloitte Documentation deficiencies.	0.7	\$215	\$151	Domestic SOX
Chidester Total					Retesting Guidance for ETBR-Orlando Audit.	0.4	\$215	\$86	Domestic SOX
Pacella	Shannon	SMP	Manager	10/21/05	Review SOX testing templates for completeness of responses.	1.5	\$260	\$323	Domestic SOX
Pacella	Shannon	SMP	Manager	10/27/05	Review SOX testing templates for completeness of responses.	1.1	\$260	\$286	Domestic SOX
Pacella Total						1.4	\$260	\$364	Domestic SOX
Tanner	Andrew	AIT	Senior Manager	10/31/05	Review of SOX Gillingham design deficiencies.	2.5	\$650	\$650	Domestic SOX
Tanner	Andrew	AIT	Senior Manager	10/31/05	Review of SOX Grundig design deficiencies.	1.7	\$285	\$485	Domestic SOX
Tanner Total						2.3	\$285	\$656	Domestic SOX
					Domestic SOX - Project Total	4.0	\$1,140		
						8.0	\$2,113		

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Fees	Activity Code
Brousseau	Vincent	VB	Senior	10/20/05	Review of Deloitte comments on IT General controls (SAP - Paris DPH) Update of RCM and management documentation on IT General controls (SAP - Paris DPH), validation with A. Marquez	2.2	\$237	\$521	International SOX
Brousseau Total						3.9	\$237	\$924	International SOX
Fines	Emmanuelle	EMF	Manager	10/20/05	Conference call with C.Borlo, A. Marquez and E. Fines to review Deloitte issues matrix and define additional work / planning	6.1	\$286	\$1,446	International SOX
Fines	Emmanuelle	EMF	Manager	10/24/05	Conference call with C.Borlo, A. Marquez and P.Hellault to review pending issues	1.1	\$286	\$315	International SOX
Fines	Emmanuelle	EMF	Manager	10/25/05	Validation of update of RCM (SAP, BPCS, CSC)	1.9	\$286	\$543	International SOX
Fines Total					Detail review of Deloitte comments on IT General controls (SAP - Paris DPH)	1.9	\$286	\$543	International SOX
Kerspenn	Christelle	CHK	Senior Manager	10/20/05	Conference call with C.Borlo, A. Marquez and E. Fines to review Deloitte Issues matrix and define additional work / planning	6.0	\$286	\$1,716	International SOX
Kerspenn Total						1.0	\$315	\$315	International SOX
Pinna	Mélanie	MEP	Senior	10/20/05	Review of action plan and RCM update on IT General controls (Blois BPCS & CSC)	1.9	\$237	\$450	International SOX
Pinna Total					Grand Total - Finance	15.0		\$3,927	

Ernst & Young - Germany						
Delphi Corporation						
Summary of 2005 Time by Professional						
For the period: October 8 through October 31, 2005						

Last Name	First Name	Initials	Title	Date of Service	Time	Hourly Rate	Total Individual Fees	Activity Code
TSRS SOX 404 IT Assistance								
Ostislak	Dagmar	DO	Manager	10/13/05	Third round of testing for the Grundig/Thales site. Review of evidence sent by e-mail on 10/13 (A. Marquez/Delphi).	3.8	\$286	\$1,087 International SOX
Ostislak	Dagmar	DO	Manager	10/24/05	Pre-closing call (A. Marquez, J. Witt, both Delphi)	1.7	\$286	\$486 International SOX
Ostislak	Dagmar	DO	Manager	10/24/05	Third round of testing for the Grundig/Thales site. Review of evidence sent by e-mail on 10/24 and discussion via phone (J. Witt/Delphi).	1.4	\$286	\$400 International SOX
Ostislak	Dagmar	DO	Manager	10/25/05	Third round of testing for the Grundig/Thales site. Review of evidence sent by e-mail on 10/25 (J. Witt/Delphi).	1.1	\$286	\$315 International SOX
Ostislak	Dagmar	DO	Manager	10/26/05	Reporting, review of evidence sent on 10/25 by J. Witt and communication of open items to E&Y Troy.	0.7	\$286	\$200 International SOX
Ostislak	Dagmar	DO	Manager	10/26/05	Closing call Delphi (C. Bono, A. Marquez and others)	1.3	\$286	\$372 International SOX
Ostislak Total						10.0	\$2,860	
Grand Total - Germany					10.0		\$2,860	

**Ernst & Young - Germany
Delphi Corporation
Expense Summary**

For the Period October 8, 2005 through October 31, 2005

Expense Category	Total Expenses
Out of Town Travel - Lodging	\$0
Out of Town Travel - Meals	\$0
Out of Town Travel - Transportation	\$0
Telecommunications	\$142
Miscellaneous	\$0
Total	\$142

Ernst & Young - Germany
Delphi Corporation
Summary of 2005 Expenses by Professional
For the period: October 8 through October 10, 2005

Ernst & Young - Germany						
Delphi Corporation						
Summary of 2005 Expenses by Professional						
For the period: October 8 through October 31, 2005						
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description
Ostislak	Dagnar	DO	Manager	10/24/05	Telecommunications	Charges related to pre-closing conference calls.
Ostislak	Dagnar	DO	Manager	10/26/05	Telecommunications	Charges related to closing conference calls.
					Telecommunications Total	\$71
					Grand Total - Germany	\$71
						\$142
						International SOX
						International SOX

**Ernst & Young - India
Delphi Corporation
Expense Summary**

For the Period October 8, 2005 through October 31, 2005

Expense Category	Total Expenses
Out of Town Travel - Lodging	\$0
Out of Town Travel - Meals	\$0
Out of Town Travel - Transportation	\$17
Telecommunications	\$0
Miscellaneous	\$0
Total	\$17

Ernst & Young - India								
Delphi Corporation								
Summary of 2005 Time by Professional								
For the period: October 8 through October 31, 2005								
Country	Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Foreign
India	Agarwal	Ankit	AA	Senior	10/20/05	Out of Town Travel - Transportation	Cab hire charges	INR 750
India Total						Grand Total - India		\$17
							\$17	International SOX

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total	Individual Fees	Activity Code
Marquesa	Sandro	SMS	Senior	10/24/2005	Retesting of the issues identified for the MFGPro application and AFX	1.3	\$217	\$28	\$208	International SOX
Marquesa	Sandro	SMS	Senior	10/24/2005	Retesting of the issues identified for the MFGPro application and AFX	3.3	\$217	\$752	\$752	International SOX
Marquesa	Sandro	SMS	Senior	10/24/2005	Retesting of the issues identified for the MFGPro application and AFX	3.4	\$217	\$806	\$806	International SOX
Marquesa	Sandro	SMS	Senior	10/25/2005	Retesting of the issues identified for the MFGPro application and AFX	1.6	\$217	\$379	\$379	International SOX
Marquesa	Sandro	SMS	Senior	10/25/2005	Retesting of the issues identified for the MFGPro application and AFX	1.6	\$217	\$379	\$379	International SOX
Marquesa	Sandro	SMS	Senior	10/25/2005	Retesting of the issues identified for the MFGPro application and AFX	3.1	\$217	\$656	\$656	International SOX
Marquesa	Sandro	SMS	Senior	10/25/2005	Retesting of the issues identified for the MFGPro application and AFX	3.3	\$217	\$682	\$682	International SOX
Marquesa	Sandro	SMS	Senior	10/26/2005	Retesting of the issues identified for the MFGPro application and AFX	2.8	\$217	\$583	\$583	International SOX
Marquesa	Sandro	SMS	Senior	10/26/2005	Retesting of the issues identified for the MFGPro application and AFX	2.3	\$217	\$545	\$545	International SOX
Marquesa	Sandro	SMS	Senior	10/26/2005	Retesting of the issues identified for the MFGPro application and AFX	3.3	\$217	\$782	\$782	International SOX
Marquesa	Sandro	SMS	Senior	10/27/2005	Retesting of the issues identified for the MFGPro application and AFX	3.6	\$217	\$833	\$833	International SOX
Marquesa	Sandro	SMS	Senior	10/27/2005	Retesting of the issues identified for the MFGPro application and AFX	3.7	\$217	\$877	\$877	International SOX
Marquesa	Sandro	SMS	Senior	10/28/2005	Retesting of the issues identified for the MFGPro application and AFX	3.8	\$217	\$901	\$901	International SOX
Marquesa	Sandro	SMS	Senior	10/28/2005	Retesting of the issues identified for the MFGPro application and AFX	3.9	\$217	\$924	\$924	International SOX
Marquesa Total						39.4	\$8,338			
Medina	Fabian	FM	Senior	10/27/2005	Retesting of the issues identified for the MFGPro application and AFX	3.6	\$237	\$853	\$853	International SOX
Medina	Fabian	FM	Senior	10/27/2005	Retesting of the issues identified for the MFGPro application and AFX	3.7	\$237	\$877	\$877	International SOX
Medina	Fabian	FM	Senior	10/28/2005	Retesting of the issues identified for the MFGPro application and AFX	3.2	\$237	\$758	\$758	International SOX
Medina	Fabian	FM	Senior	10/28/2005	Retesting of the issues identified for the MFGPro application and AFX	2.2	\$237	\$521	\$521	International SOX
Medina	Fabian	FM	Senior	10/28/2005	Retesting of the issues identified for the MFGPro application and AFX	3.9	\$237	\$924	\$924	International SOX
Medina Total						16.6	\$3,934			
Grand Total - South America						50.0	\$13,272			

**Ernst & Young - South America
Delphi Corporation
Expense Summary**

For the Period October 8, 2005 through October 31, 2005

Expense Category	Total Expenses
Out of Town Travel - Lodging	\$2,352
Out of Town Travel - Meals	\$424
Out of Town Travel - Transportation	\$3,257
Telecommunications	\$0
Miscellaneous	\$0
Total	\$6,033

Last Name	First Name	Initials	Title	Date of Service	Expense Category	Expense Description	Mexico Peso	Brazil Real	Expense USD	Activity Code
Medina	Fabian	FM - SMS	Senior	10/22/05	Out of Town Travel - Lodging	Hotel during SOX review (29 oct - 6 nov) - myself and Sandro Marqueta.	11,104		\$1,514	International SOX
Medina	Fabian	FM - SMS	Senior	10/29/05	Out of Town Travel - Lodging	Hotel during SOX review (23 oct - 29 oct) - myself and Sandro Marqueta.	5,311		\$837	International SOX
Marqueta	Sandro	SMS	Senior	10/22/05	Out of Town Travel - Lodging Total		16,415		\$2,352	International SOX
Marqueta	Sandro	SMS	Senior	10/23/05	Out of Town Travel - Meals	Dinner			\$24	International SOX
Marqueta	Sandro	SMS	Senior	10/24/05	Out of Town Travel - Meals	Dinner			\$21	International SOX
Marqueta	Sandro	SMS	Senior	10/24/05	Out of Town Travel - Meals	Dinner			\$10	International SOX
Marqueta	Sandro	SMS	Senior	10/25/05	Out of Town Travel - Meals	Dinner			\$18	International SOX
Marqueta	Sandro	SMS	Senior	10/25/05	Out of Town Travel - Meals	Breakfast			\$34	International SOX
Marqueta	Sandro	SMS	Senior	10/26/05	Out of Town Travel - Meals	Dinner			\$10	International SOX
Marqueta	Sandro	SMS	Senior	10/26/05	Out of Town Travel - Meals	Breakfast			\$10	International SOX
Marqueta	Sandro	SMS	Senior	10/27/05	Out of Town Travel - Meals	Dinner			\$21	International SOX
Marqueta	Sandro	SMS	Senior	10/27/05	Out of Town Travel - Meals	Breakfast			\$10	International SOX
Marqueta	Sandro	SMS	Senior	10/28/05	Out of Town Travel - Meals	Dinner			\$23	International SOX
Marqueta	Sandro	SMS	Senior	10/28/05	Out of Town Travel - Meals	Breakfast			\$10	International SOX
Marqueta	Sandro	SMS	Senior	10/30/05	Out of Town Travel - Meals	Dinner			\$23	International SOX
Marqueta	Sandro	SMS	Senior	10/30/05	Out of Town Travel - Meals	Dinner			\$21	International SOX
Marqueta	Sandro	SMS	Senior	10/30/05	Out of Town Travel - Meals	Breakfast			\$10	International SOX

Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Mexico Peso	Brazil Real	Expense USD	Activity Code
Medina	Fabian	FM	Senior	10/26/05	Out of Town Travel - Meals	Dinner at airport	343	\$31	International SOX
Medina	Fabian	FM	Senior	10/27/05	Out of Town Travel - Meals	Breakfast		\$10	International SOX
Medina	Fabian	FM	Senior	10/28/05	Out of Town Travel - Meals	Dinner		\$23	International SOX
Medina	Fabian	FM	Senior	10/29/05	Out of Town Travel - Meals	Dinner		\$22	International SOX
Medina	Fabian	FM - SMS	Senior	10/29/05	Out of Town Travel - Meals	Breakfast - myself and Sandro Marqueta.		\$20	International SOX
Medina	Fabian	FM	Senior	10/30/05	Out of Town Travel - Meals	Dinner		\$24	International SOX
Medina	Fabian	FM	Senior	10/30/05	Out of Town Travel - Meals	Breakfast		\$9	International SOX
Out of Town Travel - Meals Total						343	168	\$424	
Marqueta	Sandro	SMS	Senior	10/22/05	Out of Town Travel - Transportation	Airfare - Brazil visa.			
Marqueta	Sandro	SMS	Senior	10/22/05	Out of Town Travel - Transportation	Airfare - Flight to Sao Paulo, Brazil.	117.11	368	\$70 International SOX
Marqueta	Sandro	SMS	Senior	10/22/05	Out of Town Travel - Transportation	Taxi home - airport		\$1,075	International SOX
Marqueta	Sandro	SMS	Senior	10/23/05	Out of Town Travel - Transportation	Taxi Brazil Airport- Hotel		\$24	International SOX
Marqueta	Sandro	SMS	Senior	10/23/05	Out of Town Travel - Transportation	Taxi hotel - Restaurant - Hotel		\$51	International SOX
Marqueta	Sandro	SMS	Senior	10/24/05	Out of Town Travel - Transportation	Taxi Hotel - Delphi	112	\$12	International SOX
Marqueta	Sandro	SMS	Senior	10/24/05	Out of Town Travel - Transportation	Taxi Delphi - restaurant - Delphi		\$13	International SOX
Marqueta	Sandro	SMS	Senior	10/24/05	Out of Town Travel - Transportation	Taxi Delphi - hotel		\$6	International SOX
Marqueta	Sandro	SMS	Senior	10/24/05	Out of Town Travel - Transportation	Taxi hotel - Restaurant - Hotel		\$13	International SOX
Marqueta	Sandro	SMS	Senior	10/25/05	Out of Town Travel - Transportation	Taxi Hotel - Delphi		\$11	International SOX
Marqueta	Sandro	SMS	Senior	10/25/05	Out of Town Travel - Transportation	Taxi Hotel - Delphi		\$13	International SOX

Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Mexico Peso	Brazil Real	Expense USD	Activity Code
Marqueta	Sandro	SMS	Senior	10/25/05	Out of Town Travel - Transportation	Taxi - Delphi - Restaurant - Delphi		\$9	International SOX
Marqueta	Sandro	SMS	Senior	10/25/05	Out of Town Travel - Transportation	Taxi Delphi - hotel		\$13	International SOX
Marqueta	Sandro	SMS	Senior	10/26/05	Out of Town Travel - Transportation	Taxi Hotel - Delphi		\$13	International SOX
Marqueta	Sandro	SMS	Senior	10/26/05	Out of Town Travel - Transportation	Taxi - Delphi - Restaurant - Delphi		\$6	International SOX
Marqueta	Sandro	SMS	Senior	10/26/05	Out of Town Travel - Transportation	Taxi - Delphi - Restaurant - Delphi		\$11	International SOX
Marqueta	Sandro	SMS	Senior	10/26/05	Out of Town Travel - Transportation	Taxi Delphi - hotel		\$12	International SOX
Marqueta	Sandro	SMS	Senior	10/26/05	Out of Town Travel - Transportation	Taxi hotel - Restaurant - Hotel		\$13	International SOX
Marqueta	Sandro	SMS	Senior	10/27/05	Out of Town Travel - Transportation	Taxi Restaurant - Delphi		\$9	International SOX
Marqueta	Sandro	SMS	Senior	10/27/05	Out of Town Travel - Transportation	Taxi hotel - Restaurant - Hotel		\$6	International SOX
Marqueta	Sandro	SMS	Senior	10/29/05	Out of Town Travel - Transportation	Taxi - Delphi - Restaurant - Delphi		\$10	International SOX
Marqueta	Sandro	SMS	Senior	10/30/05	Out of Town Travel - Transportation	Taxi hotel - Restaurant - Hotel		\$10	International SOX
Medina	Fabian	FM	Senior	10/22/05	Out of Town Travel - Transportation	Airfare - Brazil visa.		\$70	International SOX
Medina	Fabian	FM	Senior	10/22/05	Out of Town Travel - Transportation	Airfare - Flight HMO/DF/HMO.	6,872	\$447	International SOX
Medina	Fabian	FM	Senior	10/22/05	Out of Town Travel - Transportation	Airfare - Flight to Sao Paulo, Brazil.	11,711	\$1,075	International SOX
Medina	Fabian	FM	Senior	10/26/05	Out of Town Travel - Transportation	Airfare - Fee for Flight Change.	585	\$52	International SOX
Medina	Fabian	FM	Senior	10/27/05	Out of Town Travel - Transportation	Taxi Guarulhos Airport		\$51	International SOX
Medina	Fabian	FM	Senior	10/27/05	Out of Town Travel - Transportation	Taxi Hotel-Delphi		\$10	International SOX

Last Name	First Name	Initials	Title	Date of Service	Expense Category	Description	Mexico Peso	Brazil Real	Expense USD	Activity Code
Medina	Fabian	FM - SMS	Senior	10/27/05	Out of Town Travel - Transportation	Taxi Delphi-Hotel (myself and Sandro Marqueto).			\$8	International SOX
Medina	Fabian	FM - SMS	Senior	10/28/05	Out of Town Travel - Transportation	Taxi - Delphi - Restaurant - Delphi (myself and Sandro Marqueto).			\$11	International SOX
Medina	Fabian	FM - SMS	Senior	10/28/05	Out of Town Travel - Transportation	Taxi hotel - Restaurant - Hotel (myself and Sandro Marqueto).			\$12	International SOX
Medina	Fabian	FM - SMS	Senior	10/28/05	Out of Town Travel - Transportation	Taxi Hotel-Delphi (myself and Sandro Marqueto).			\$9	International SOX
Media	Fabian	FM - SMS	Senior	10/28/05	Out of Town Travel - Transportation	Taxi Delphi-Hotel (myself and Sandro Marqueto).			\$7	International SOX
Medina	Fabian	FM - SMS	Senior	10/29/05	Out of Town Travel - Transportation	Taxi hotel - Restaurant - Hotel (myself and Sandro Marqueto).			\$11	International SOX
Medina	Fabian	FM - SMS	Senior	10/29/05	Out of Town Travel - Transportation	Taxi hotel - Restaurant - Hotel (myself and Sandro Marqueto).			\$14	International SOX
Medina	Fabian	FM - SMS	Senior	10/30/05	Out of Town Travel - Transportation	Taxi hotel - Restaurant - Hotel (myself and Sandro Marqueto).			\$11	International SOX
Medina	Fabian	FM - SMS	Senior	10/30/05	Out of Town Travel - Transportation	Taxi hotel - Restaurant - Hotel (myself and Sandro Marqueto).			\$11	International SOX
Medina	Fabian	FM - SMS	Senior	10/31/05	Out of Town Travel - Transportation	Taxi Delphi - restaurant - Delphi (myself and Sandro Marqueto).			\$11	International SOX
Medina	Fabian	FM - SMS	Senior	10/31/05	Out of Town Travel - Transportation	Taxi Delphi - hotel (myself and Sandro Marqueto).			\$13	International SOX
Medina	Fabian	FM - SMS	Senior	10/31/05	Out of Town Travel - Transportation	Taxi hotel - Restaurant - Hotel (myself and Sandro Marqueto).			\$14	International SOX
Medina	Fabian	FM - SMS	Senior	10/31/05	Out of Town Travel - Transportation	Taxi Hotel-Delphi (myself and Sandro Marqueto).			\$14	International SOX
Grand Total							30,879	960	\$3,257	
									\$8	International SOX
									\$1,128	\$6,033

ERNST & YOUNG

INVOICE NUMBER: US0123046136

October 31, 2005

PLEASE REMIT TO:

**Ms. Laura Marion
Executive Director, Financial Results
Delphi Corporation
5725 Delphi Drive
Troy, MI 48098**

Ernst & Young
Pittsbhg Ntnl Bnk – Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

PO Number: 450108958

Fifth progress billing for professional services rendered by the United States and expenses incurred for the post-petition period October 8, 2005 through October 31, 2005, relating to Delphi's Financial Accounting Standard Board's ("FASB") Statement No. 142 ("SFAS 142") Goodwill and Other Intangible Assets analysis; pursuant to our engagement letter dated June 3, 2005 and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Professional Fees	\$3,300.00
Expenses	<u>0.00</u>
 Total Due	 \$3,300.00

**Total Fees Requested: \$3,300
80% of Total Due: \$2,640**

Payment by wire transfer:

Ernst & Young LLP, United States
LOCKBOX 98366
Bank of America – Chicago, IL
ABA #071000039
Account Number 8188-5-00911
Swift #BOFA US 44

Please include Invoice Number and Payer Name on wire

**PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY
DUE UPON RECEIPT**

CLIENT COPY

Last Name	First Name	Initials	Title	Date of Service	Note	Total Time	Hourly Rate	Total Individual Fees	Activity Code
SFAS 142 Step II Analysis									
Frondorf	John	JLF	Manager	10/27/05	Reconciliation of balance sheet to database for Steering Division	2.9	\$275	\$798	General
Frondorf	John	JLF	Manager	10/27/05	Reconciliation of balance sheet to database for Steering Division	3.1	\$275	\$853	General
Frondorf	John	JLF	Manager	10/28/05	Reconciliation of balance sheet to database for Thermal and Interior Division.	2.8	\$275	\$770	General
Frondorf	John	JLF	Manager	10/28/05	Reconciliation of balance sheet to database for Thermal and Interior Division.	3.2	\$275	\$880	General
Frondorf Total						12.0		\$3,300	
SFAS 142 Step II Analysis - Project Total						12.0		\$3,300	



INVOICE NUMBER: US0123046097

October 31, 2005

PLEASE REMIT TO:

Mr. James P. Whitson
Chief Tax Officer
Delphi Corporation
5725 Delphi Drive
Troy, MI 48098

Ernst & Young
Bank of America – Chic. 96550
P.O. Box 96550
Chicago, IL 60693

EIN: 34-6565596

BU: US001 CLIENT NUMBER: 60011849

For professional services rendered by the United States for the post-petition period October 8, 2005 through October 31, 2005 in connection with continued consultation regarding matters regarding Internal Revenue Code Section 382, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Professional Fees	\$9,915.00
Expenses	<u>0.00</u>
Total Due	\$9,915.00

Total Fees Requested: \$9,915
80% of Total Due: \$7,932

Payment by wire transfer:
Ernst & Young LLP, United States
LOCKBOX 98366
Bank of America – Chicago, IL
ABA #071000039
Account Number 8188-5-00911
Swift #BOFA US 44

Please include Invoice Number and Payer Name on wire

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DUE UPON RECEIPT

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Last Name	First Name	Initials	Title	Date of Service	Time	Hourly Rate	Total Individual Fees	Activity Code
T. ASN/11ax Section 382 Analysts								
Ericson	Mary C.	MCE	Senior	10/17/05	Discussions, edits regarding engagement letter.	0.4	\$400	Section 382 Analysis
Ericson	Mary C.	MCE	Senior	10/17/05	Edits to 382 deliverable to reflect recent updates.	0.6	\$400	Section 382 Analysis
Ericson	Mary C.	MCE	Senior	10/18/05	Update discussion with Richard and Howard.	0.3	\$400	Section 382 Analysis
Ericson	Mary C.	MCE	Senior	10/18/05	Preparation for and call with Skadden, Jim Whitson, Richard Ward regarding 382 analysis.	0.2	\$400	Section 382 Analysis
Ericson	Mary C.	MCE	Senior	10/20/05	Changes to page 2 of engagement letter	0.7	\$400	Section 382 Analysis
Ericson	Mary C.	MCE	Senior	10/20/05	Revised page 2 of engagement letter	0.2	\$400	Section 382 Analysis
Ericson	Mary C.	MCE	Senior	10/25/05	Submitting EL to TELR.	0.2	\$400	Section 382 Analysis
Ericson	Mary C.	MCE	Senior	10/25/05	Call with Eric Sensenbrenner and Dan Phillips to discuss GM Plans.	0.2	\$400	Section 382 Analysis
Ericson	Mary C.	MCE	Senior	10/25/05	Schedule of difference between State Street filings and shares owned by Delphi	0.4	\$400	Section 382 Analysis
Ericson	Mary C.	MCE	Senior	10/31/05	401K plans to understand magnitude of GM 401K plans.	0.6	\$400	Section 382 Analysis
Ericson	Mary C.	MCE	Senior	10/31/05	Edits to assumptions concerning 401K plans and Appaloosa; discussions with Richard Ward.	0.9	\$400	Section 382 Analysis
Ericson Total								
Tucker	Howard J.	HJT	Partner	10/28/05	Review 382 rules discussion with Cliff Gross.	4.7	\$360	Section 382 Analysis
Tucker Total						1.6	\$675	\$1,080
Ward	Richard D.	RDW	Principal	10/17/05	Review updates to analysis for recent activity	1.6	\$1,080	Section 382 Analysis
Ward	Richard D.	RDW	Principal	10/18/05	Review revisions to analysis, discuss with Ericson	1.1	\$650	Section 382 Analysis
Ward	Richard D.	RDW	Principal	10/19/05	Conference call with Skadden, Ericson and Whiston regarding ownership change issues.	1.1	\$650	Section 382 Analysis
Ward	Richard D.	RDW	Principal	10/26/05	Research relative to Appaloosa issues.	0.8	\$650	Section 382 Analysis
Ward	Richard D.	RDW	Principal	10/27/05	Calls and research relative to Appaloosa and Stock Fund issues.	1.1	\$650	Section 382 Analysis
Ward	Richard D.	RDW	Principal	10/28/05	Calls with Skadden and client, discussion with Tucker.	3.1	\$650	Section 382 Analysis
Ward	Richard D.	RDW	Principal	10/31/05	Discussions with Ericson, review revisions to report.	2.1	\$650	Section 382 Analysis
Ward Total						1.4	\$650	\$910
Grand Total								
						17.0	\$9,915	



INVOICE NUMBER: US0123045879

October 31, 2005

PLEASE REMIT TO:

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

Ernst & Young
Pittsbgh Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by Australia for the post-petition period October 8, 2005 through October 31, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Invoiced Rates

RANK	Item Identification	Hours	Bill Rate	Fees	Billable Expenses	Total Invoiced
Sr Manager	EYSM1	1.1	\$ 285	\$ 314		\$ 314
Senior	EYSASL	0.9	\$ 190	\$ 171		\$ 171
		2.0		\$ 485		\$ 485

Total Due \$485.00

Total Fees Requested: \$485
80% of Total Due: \$388

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Due Upon Receipt

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Ernst & Young - Australia

Exhibit C

Delphi Corporation

Summary of Hourly Rates by Professional for Exhibit D

For the period: October 8, 2005 through October 31, 2005

Last Name	First Name	Initials	Title	Time	Hourly Rate	Total Fees
Bailor	Liz	LB	Senior Manager	1.1	\$285	\$314
Leong	Kellie	KL	Senior	0.9	\$190	\$171
				2.0		\$485

Last Name	First Name	Initials	Title	Date of Service	Note	Total Time	Hourly Rate (USD)	Total Individual Fees (USD)
Bailey	Liz	LB	Manager	10/13/05	Weekly status call - rollforward validation program training.	1.1	\$285	\$314
Bailey Total						1.1		\$314
Leong	Kellie	KL	Senior	10/13/05	Weekly status call - rollforward validation program training.	0.9	\$190	\$171
Leong Total						0.9		\$171
						Grand Total		\$485
						2.0		



INVOICE NUMBER: US0123045878

October 31, 2005

PLEASE REMIT TO:

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

Ernst & Young
Pittsbhg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

For expenses incurred by Australia for the post-petition period October 8, 2005 through October 31, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>Item Identification</u>	<u>Billable Expenses</u>	<u>Total Invoiced</u>
TRAVMISC	\$ 26	\$ 26
	\$ 26	\$ 26

Total Due \$26.00

P.O. DWB00706

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Due Upon Receipt

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**Ernst & Young - Australia
Delphi Corporation
Expense Summary**

For the Period October 8, 2005 through October 31, 2005

Expense Category	Total Expenses
Out of Town Travel - Lodging	\$0
Out of Town Travel - Meals	\$0
Out of Town Travel - Transportation	\$0
Telecommunications	\$26
Miscellaneous	\$0
Total	\$26

Ernst & Young - Australia

Summary of 2005 T

Time by Professional

For the period: October 8, 2005 through October 31, 2005

Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	AUD			USD			Activity Code
							Expense Amount	GST	Total expense	Expense Amount	AUD	USD	
Bailor	Liz	LB	Manager Senior	10/13/2005	Telecommunications	Rollforward training conference call	\$5.40	\$0.54	\$5.94	\$4.51			SOX 404
Bailor	Liz	LB	Manager Senior	10/21/2005	Telecommunications	Discussion about new opportunity/proposal	\$3.89	\$0.39	\$4.28	\$3.25			
Leong	Kellie	KL	Senior	10/13/2005	Telecommunications	Rollforward training conference call	\$21.26	\$2.13	\$23.39	\$17.78			SOX 404
						Total							
						Grand Total							
							\$30.55	\$3.06	\$33.61	\$25.54			
							\$30.55	\$3.06	\$33.61	\$25.54			



INVOICE NUMBER: US0123045881

October 31, 2005

PLEASE REMIT TO:

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

Ernst & Young
Pittsbg Ntln Brk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by Brazil for the post-petition period October 8, 2005 through October 31, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Invoiced Rates						
RANK	Item Identification	Hours	Bill Rate	Fees	Billable Expenses	Total Invoiced
Partner	EYP1	60.0	\$ 330	\$ 19,800		\$ 19,800
Senior	EBSBZ	183.0	\$ 98	\$ 17,934		\$ 17,934
		243.0		\$ 37,734	\$	\$ 37,734
				VAT Tax		\$ 5,477
						<u>\$ 43,211</u>

Total Due \$43,211.00

Total Fees Requested: \$43,211
80% of Total Due: \$34,569

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY
Due Upon Receipt

CLIENT COPY

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Total Activity Fees	Activity Code
Gifoni	Denise	DG	Senior	10/17/2005	Packard (MP760) roll-forward - Preparation of document request list.	2.3	\$98	\$225	SOX 404	
Gifoni	Denise	DG	Senior	10/17/2005	Packard (MP760) roll-forward - Review of document request list.	2.8	\$98	\$274	SOX 404	
Gifoni	Denise	DG	Senior	10/17/2005	Rollforward Kickoff meeting with Marcos Verissimo and Eliane - Packard.	3.9	\$98	\$382	SOX 404	
Gifoni	Denise	DG	Senior	10/18/2005	Packard (MP760) roll-forward - Preparation of document request list.	3.2	\$98	\$314	SOX 404	
Gifoni	Denise	DG	Senior	10/18/2005	Packard (MP760) roll-forward - Review of document request list.	3.2	\$98	\$314	SOX 404	
Gifoni	Denise	DG	Senior	10/18/2005	Packard (MP760) roll-forward - Discussion of document request list with process owner.	3.6	\$98	\$353	SOX 404	
Gifoni	Denise	DG	Senior	10/19/2005	Packard (MP760) roll-forward - validation of closed remediations from interim validation.	2.4	\$98	\$235	SOX 404	
Gifoni	Denise	DG	Senior	10/19/2005	Packard (MP760) roll-forward - discussion of remediation dates.	2.8	\$98	\$274	SOX 404	
Gifoni	Denise	DG	Senior	10/19/2005	Packard (MP760) roll-forward - Documentation request and follow-up.	3.8	\$98	\$372	SOX 404	
Gifoni	Denise	DG	Senior	10/20/2005	Packard (MP760) roll-forward - Follow-up of documentation receipt.	2.6	\$98	\$255	SOX 404	
Gifoni	Denise	DG	Senior	10/20/2005	Packard (MP760) roll-forward - Sample selection of databases received.	3.6	\$98	\$353	SOX 404	
Gifoni	Denise	DG	Senior	10/20/2005	Packard (MP760) roll-forward - Review of sample selection of databases received.	3.8	\$98	\$372	SOX 404	
Gifoni	Denise	DG	Senior	10/21/2005	Packard (MP760) roll-forward - Closing meeting for prior period.	2.6	\$98	\$255	SOX 404	
Gifoni	Denise	DG	Senior	10/21/2005	Packard (MP760) roll-forward - Documentation of closing meeting.	3.1	\$98	\$304	SOX 404	
Gifoni	Denise	DG	Senior	10/21/2005	Packard (MP760) roll-forward - Follow-up of documentation receipt. Sample selection of databases received.	3.3	\$98	\$323	SOX 404	
Gifoni	Denise	DG	Senior	10/24/2005	Packard (MP760) roll-forward - Remediation follow-up - Employee Cost.	2.2	\$98	\$216	SOX 404	
Gifoni	Denise	DG	Senior	10/24/2005	Packard (MP760) roll-forward - Remediation follow-up - Revenue cycle.	2.2	\$98	\$216	SOX 404	
Gifoni	Denise	DG	Senior	10/24/2005	Packard (MP760) roll-forward - Revenue cycle document review.	3.6	\$98	\$353	SOX 404	
Gifoni	Denise	DG	Senior	10/25/2005	Packard (MP760) roll-forward - Follow-up of documentation receipt. Sample selection of databases received.	3.2	\$98	\$314	SOX 404	
Gifoni	Denise	DG	Senior	10/25/2005	Packard (MP760) roll-forward - Remediation follow-up - Revenue cycle.	3.3	\$98	\$323	SOX 404	
Gifoni	Denise	DG	Senior	10/25/2005	Packard (MP760) roll-forward - Revenue cycle document review.	3.8	\$98	\$372	SOX 404	
Gifoni	Denise	DG	Senior	10/26/2005	Packard (MP760) roll-forward - Remediation follow-up - Revenue cycle.	2.2	\$98	\$216	SOX 404	
Gifoni	Denise	DG	Senior	10/26/2005	Packard (MP760) roll-forward - Revenue cycle document review.	2.8	\$98	\$274	SOX 404	
Gifoni	Denise	DG	Senior	10/26/2005	Packard (MP760) roll-forward - Remediation follow-up - Revenue cycle.	3.6	\$98	\$353	SOX 404	
Gifoni	Denise	DG	Senior	10/27/2005	Packard (MP760) roll-forward - Remediation follow-up - Fixed Assets	3.4	\$98	\$333	SOX 404	
Gifoni	Denise	DG	Senior	10/27/2005	Packard (MP760) roll-forward - Fixed Assets document review.	3.6	\$98	\$353	SOX 404	
Gifoni	Denise	DG	Senior	10/27/2005	Packard (MP760) roll-forward - Remediation follow-up - Inventory	3.7	\$98	\$363	SOX 404	
Gifoni	Denise	DG	Senior	10/28/2005	Packard (MP760) roll-forward - Remediation follow-up - Required Procedures	3.2	\$98	\$314	SOX 404	
Gifoni	Denise	DG	Senior	10/28/2005	Packard (MP760) roll-forward - Remediation follow-up - Expenditure	3.6	\$98	\$353	SOX 404	

Ernst & Young - Brazil
 Delphi Corporation
 Summary of 2005 Time by Professional
 For the period: October 8 through October 31, 2005

Last Name	First Name	Initials	Title	Date of Service	Time	Hourly Rate	Total Individual Fees	Activity Code	
Gifoni									
Gifoni Total									
Kauffmann	Denise	DG	Senior	10/28/2005	Packard (MP760) roll-forward - Remediation follow-up, Financial Reporting	3.6	\$98	\$353	
Kauffmann	Marcio	MK	Senior	10/17/2005	Gravatai (MC760) roll-forward - validation of closed remediations from interim validation - Fixed Assets.	0.6	\$98	\$59	SOX 404
Kauffmann	Marcio	MK	Senior	10/17/2005	Gravatai (MC760) roll-forward - validation of closed remediations from interim validation - Revenue.	3.6	\$98	\$353	SOX 404
Kauffmann	Marcio	MK	Senior	10/17/2005	Gravatai (MC760) roll-forward - Preparation of document request list for Gravatai validation.	3.8	\$98	\$372	SOX 404
Kauffmann	Marcio	MK	Senior	10/18/2005	Gravatai (MC760) roll-forward - validation of closed remediations from interim validation - Inventory.	1.7	\$98	\$167	SOX 404
Kauffmann	Marcio	MK	Senior	10/18/2005	Gravatai (MC760) roll-forward - validation of closed remediations from interim validation - Revenue.	3.1	\$98	\$304	SOX 404
Kauffmann	Marcio	MK	Senior	10/18/2005	Gravatai (MC760) roll-forward - validation of closed remediations from interim validation - Fixed Assets.	3.2	\$98	\$314	SOX 404
Kauffmann	Marcio	MK	Senior	10/19/2005	Gravatai (MC760) roll-forward - validation of closed remediations from interim validation - Inventory.	1.9	\$98	\$186	SOX 404
Kauffmann	Marcio	MK	Senior	10/19/2005	Gravatai (MC760) roll-forward - validation of closed remediations from interim validation - Expenditure	2.4	\$98	\$235	SOX 404
Kauffmann	Marcio	MK	Senior	10/19/2005	Gravatai (MC760) roll-forward - validation of closed remediations from interim validation - Fixed Assets.	3.7	\$98	\$363	SOX 404
Kauffmann	Marcio	MK	Senior	10/20/2005	Gravatai (MC760) roll-forward - validation of closed remediations from interim validation - Revenue	0.6	\$98	\$59	SOX 404
Kauffmann	Marcio	MK	Senior	10/20/2005	Gravatai (MC760) roll-forward - validation of closed remediations from interim validation - Fixed Assets.	3.6	\$98	\$353	SOX 404
Kauffmann	Marcio	MK	Senior	10/20/2005	Gravatai (MC760) roll-forward - validation of closed remediations from interim validation - Financial Reporting	3.8	\$98	\$372	SOX 404
Kauffmann	Marcio	MK	Senior	10/21/2005	Gravatai (MC760) roll-forward - validation of closed remediations from interim validation - Revenue	1.7	\$98	\$167	SOX 404
Kauffmann	Marcio	MK	Senior	10/21/2005	Gravatai (MC760) roll-forward - validation of closed remediations from interim validation - Financial Reporting	3.1	\$98	\$304	SOX 404
Kauffmann	Marcio	MK	Senior	10/24/2005	Gravatai (MC760) roll-forward - validation of closed remediations from interim validation - Employee Cost	1.1	\$98	\$108	SOX 404
Kauffmann	Marcio	MK	Senior	10/24/2005	Gravatai (MC760) roll-forward - validation of closed remediations from interim validation - Employee Cost	3.3	\$98	\$323	SOX 404

Ernst & Young - Brazil
Delphi Corporation
Summary of 2005 Time by Professional

For the period: October 8 through October 31, 2005

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Kauffmann	Marcio	MK	Senior	10/24/2005	Gravataí (MC760) roll-forward - validation of closed remediations from interim validation - Financial Reporting	3.6	\$98	\$353	SOX 404
Kauffmann	Marcio	MK	Senior	10/25/2005	Gravataí (MC760) roll-forward - validation of roll-forward extension controls - Fixed Assets.	1.7	\$98	\$167	SOX 404
Kauffmann	Marcio	MK	Senior	10/25/2005	Gravataí (MC760) roll-forward - validation of roll-forward extension controls - Gravataí (MC760) roll-forward - validation of closed remediations from interim	3.1	\$98	\$304	SOX 404
Kauffmann	Marcio	MK	Senior	10/25/2005	Gravataí (MC760) roll-forward - validation of closed remediations from interim validation - Employee Cost	3.2	\$98	\$314	SOX 404
Kauffmann	Marcio	MK	Senior	10/26/2005	Gravataí (MC760) roll-forward - validation of roll-forward extension controls - Revenue	2.3	\$98	\$225	SOX 404
Kauffmann	Marcio	MK	Senior	10/26/2005	Gravataí (MC760) roll-forward - validation of roll-forward extension controls - Required for all sites	2.6	\$98	\$255	SOX 404
Kauffmann	Marcio	MK	Senior	10/26/2005	Gravataí (MC760) roll-forward - validation of roll-forward extension controls - Required for all sites	3.1	\$98	\$304	SOX 404
Kauffmann	Marcio	MK	Senior	10/27/2005	Gravataí (MC760) roll-forward - validation of roll-forward extension controls - Required for all sites	2.2	\$98	\$216	SOX 404
Kauffmann	Marcio	MK	Senior	10/27/2005	Gravataí (MC760) roll-forward - validation of roll-forward extension controls - Required for all sites	2.7	\$98	\$265	SOX 404
Kauffmann	Marcio	MK	Senior	10/27/2005	Gravataí (MC760) roll-forward - validation of roll-forward extension controls - Required for all sites	3.1	\$98	\$304	SOX 404
Kauffmann	Marcio	MK	Senior	10/27/2005	Gravataí (MC760) roll-forward - Documentation updating - Exhibit B, J and K.	3.1	\$98	\$304	SOX 404
Kauffmann	Marcio	MK	Senior	10/28/2005	Gravataí (MC760) roll-forward - Report Documentation updating	1.7	\$98	\$167	SOX 404
Kauffmann	Marcio	MK	Senior	10/28/2005	Gravataí (MC760) roll-forward - Updating Exhibit B.	3.2	\$98	\$314	SOX 404
Kauffmann	Marcio	MK	Senior	10/28/2005	Gravataí (MC760) roll-forward - Closing Meeting with Rene and Delphi contacts.	2.4	\$98	\$235	SOX 404
Kauffmann	Marcio	MK	Senior	10/28/2005	Gravataí (MC760) roll-forward - Updating Exhibit J.	2.2	\$98	\$216	SOX 404
Kauffmann Total	Marcio	MK	Senior	10/28/2005	Gravataí (MC760) roll-forward - Updating Exhibit K.	3.4	\$98	\$333	SOX 404
Martinez	Rene	RM	Partner	10/7/2005	Packard (MP760) roll-forward - Planning with E&Y Team.	2.4	\$98	\$235	SOX 404
Martinez	Rene	RM	Partner	10/7/2005	Packard (MP760) roll-forward - Kickoff meeting with Marcos Verissimo and Eliane Packard	2.2	\$330	\$726	SOX 404
Martinez	Rene	RM	Partner	10/7/2005	Packard (MP760) roll-forward - Coordination of Gravataí visit	2.4	\$330	\$792	SOX 404
Martinez	Rene	RM	Partner	10/18/2005	Gravataí (MC760) roll-forward - Remediation follow-up - Coordination and Review - Inventory.	3.4	\$330	\$1,122	SOX 404
Martinez	Rene	RM	Partner	10/18/2005	Gravataí (MC760) roll-forward - Remediation follow-up - Coordination and Review - Fixed Assets.	1.7	\$330	\$561	SOX 404
Martinez	Rene	RM	Partner	10/18/2005	Gravataí (MC760) roll-forward - Remediation follow-up - Coordination and Review - Fixed Assets.	3.1	\$330	\$1,023	SOX 404

Ernst & Young - Brazil
 Delphi Corporation
 Summary of 2005 Time by Professional
 For the period: October 8 through October 31, 2005

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Martinez	Rene	RM	Partner	10/18/2005	Gravatai (MC760) roll-forward - Remediation follow-up. Coordination and Review - Revenue.	3.2	\$330	\$1,056	SOX 404
Martinez	Rene	RM	Partner	10/19/2005	Gravatai (MC760) roll-forward - Remediation follow-up. Coordination and Review - Financial Reporting	2.2	\$330	\$726	SOX 404
Martinez	Rene	RM	Partner	10/19/2005	Gravatai (MC760) roll-forward - Remediation follow-up. Coordination and Review - Inventory.	2.7	\$330	\$891	SOX 404
Martinez	Rene	RM	Partner	10/19/2005	Gravatai (MC760) roll-forward - Remediation follow-up. Coordination and Review - Fixed Assets.	3.1	\$330	\$1,023	SOX 404
Martinez	Rene	RM	Partner	10/20/2005	Gravatai (MC760) roll-forward - Remediation follow-up. Coordination and Review - Revenue.	1.1	\$330	\$363	SOX 404
Martinez	Rene	RM	Partner	10/20/2005	Gravatai (MC760) roll-forward - Remediation follow-up. Coordination and Review - Expenditure	3.3	\$330	\$1,089	SOX 404
Martinez	Rene	RM	Partner	10/20/2005	Gravatai (MC760) roll-forward - Remediation follow-up. Coordination and Review - Revenue.	3.6	\$330	\$1,188	SOX 404
Martinez	Rene	RM	Partner	10/21/2005	Gravatai (MC760) roll-forward - Remediation follow-up. Coordination and Review - Financial Reporting	2.2	\$330	\$726	SOX 404
Martinez	Rene	RM	Partner	10/21/2005	Gravatai (MC760) roll-forward - Remediation follow-up. Coordination and Review - Expenditure	2.7	\$330	\$891	SOX 404
Martinez	Rene	RM	Partner	10/21/2005	Gravatai (MC760) roll-forward - Remediation follow-up. Coordination and Review - Inventory.	3.1	\$330	\$1,023	SOX 404
Martinez	Rene	RM	Partner	10/24/2005	Packard (MP760) roll-forward - Remediation follow-up. Coordination and Review - Kauffmann.	1.9	\$330	\$627	SOX 404
Martinez	Rene	RM	Partner	10/24/2005	Meeting with DTT Brazil in order to explain Delphi's Brazil validation process and E&Y role.	2.9	\$330	\$957	SOX 404
Martinez	Rene	RM	Partner	10/24/2005	Packard (MP760) roll-forward - Review of current Remediation status documents, planning visit.	3.2	\$330	\$1,056	SOX 404
Martinez	Rene	RM	Partner	10/25/2005	Gravatai (MC760) and Packard (MP760) roll-forward - Remediation follow-up.	2.2	\$330	\$726	SOX 404
Martinez	Rene	RM	Partner	10/25/2005	Coordination and Review / Meeting with Marcos Verissimo related Jaguariuna (MH760) and Piracicaba (ME760)	2.7	\$330	\$891	SOX 404
Martinez	Rene	RM	Partner	10/25/2005	Gravatai (MC760) and Packard (MP760) roll-forward - Remediation follow-up.	3.3	\$330	\$1,089	SOX 404
Martinez Total	Rene	RM	Partner	10/26/2005	Gravatai (MC760) and Packard (MP760) roll-forward - Remediation follow-up.	3.8	\$330	\$1,254	SOX 404
					Grand Total	60	\$19,800		
						243.0		\$37,734	



INVOICE NUMBER: US0123045880

October 31, 2005

PLEASE REMIT TO:

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

Ernst & Young
Pittsbhg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

For expenses incurred by Brazil for the post-petition period October 8, 2005 through October 31, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>Item Identification</u>	<u>Billable Expenses</u>	<u>Total Invoiced</u>
TRAVMISC	\$ 2,520	\$ 2,520
	\$ 2,520	\$ 2,520

Total Due \$2,520.00

P.O. DWB00706

PLEASE PAY BY INVOICE NUMBER AND ENCLOSE REMITTANCE COPY
Due Upon Receipt

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Ernst & Young - Brazil
Delphi Corporation
Expense Summary
For the Period October 8, 2005 through October 31, 2005

Expense Category	Total Expenses
Out of Town Travel - Lodging	\$723
Out of Town Travel - Meals	\$225
Out of Town Travel - Transportation	\$1,423
Telecommunications	\$149
Miscellaneous	\$0
Total	\$2,520

Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount	Expense Amount	Activity Code
Kauffmann	Marcio	MK	Senior	10/28/05	Out of Town Travel - Lodging	Hotel while in Gravatai for roll-forward (10/17 to 10/28).	R\$ 1,571.53	\$585	SOX 404
Martinez	Rene	RM	Partner	10/21/05	Out of Town Travel - Lodging	Hotel while in Gravatai for roll-forward (10/19 to 10/21).	R\$ 372.54	\$139	SOX 404
Kauffmann	Marcio	MK	Senior	10/7/05	Out of Town Travel - Meals	Dinner while in Gravatai for roll-forward.	R\$ 1,944.07	\$723	SOX 404
Kauffmann	Marcio	MK	Senior	10/8/05	Out of Town Travel - Meals	Dinner while in Gravatai for roll-forward.	R\$ 61.20	\$23	SOX 404
Kauffmann	Marcio	MK	Senior	10/9/05	Out of Town Travel - Meals	Dinner while in Gravatai for roll-forward.	R\$ 28.40	\$11	SOX 404
Kauffmann	Marcio	MK	Senior	10/20/05	Out of Town Travel - Meals	Dinner while in Gravatai for roll-forward.	R\$ 64.00	\$24	SOX 404
Kauffmann	Marcio	MK	Senior	10/22/05	Out of Town Travel - Meals	Dinner while in Gravatai for roll-forward.	R\$ 39.00	\$15	SOX 404
Kauffmann	Marcio	MK	Senior	10/23/05	Out of Town Travel - Meals	Dinner while in Gravatai for roll-forward.	R\$ 15.45	\$6	SOX 404
Kauffmann	Marcio	MK	Senior	10/24/05	Out of Town Travel - Meals	Dinner while in Gravatai for roll-forward.	R\$ 26.95	\$10	SOX 404
Kauffmann	Marcio	MK	Senior	10/25/05	Out of Town Travel - Meals	Dinner while in Gravatai for roll-forward.	R\$ 25.00	\$9	SOX 404
Kauffmann	Marcio	MK	Senior	10/26/05	Out of Town Travel - Meals	Dinner while in Gravatai for roll-forward.	R\$ 32.00	\$12	SOX 404
Kauffmann	Marcio	MK	Senior	10/27/05	Out of Town Travel - Meals	Dinner while in Gravatai for roll-forward.	R\$ 55.00	\$20	SOX 404
Kauffmann	Marcio	MK	Senior	10/28/05	Out of Town Travel - Meals	Dinner while in Gravatai for roll-forward.	R\$ 47.00	\$17	SOX 404
Martinez	Rene	RM	Partner	10/9/05	Out of Town Travel - Meals	Dinner while in Gravatai for roll-forward.	R\$ 31.00	\$12	SOX 404
Martinez	Rene	RM	Partner	10/21/05	Out of Town Travel - Meals	Dinner while in Gravatai for roll-forward.	R\$ 167.20	\$62	SOX 404
Gifoni	Denise	DG	Senior	10/7/05	Out of Town Travel - Meals Total		R\$ 604.20	\$225	
					Out of Town Travel - Transportation	Parking - Delphi São Caetano for Packard roll-forward.	R\$ 12.00	\$4	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Amount	Expense Amount	Activity Code
Gifoni	Denise	DG	Senior	10/17/05	Out of Town Travel - Transportation	R\$ 54.00	\$20	SOX 404
Gifoni	Denise	DG	Senior	10/18/05	Out of Town Travel - Transportation	R\$ 12.00	\$4	SOX 404
Gifoni	Denise	DG	Senior	10/18/05	Out of Town Travel - Transportation	R\$ 54.00	\$20	SOX 404
Gifoni	Denise	DG	Senior	10/19/05	Out of Town Travel - Transportation	R\$ 12.00	\$4	SOX 404
Gifoni	Denise	DG	Senior	10/19/05	Out of Town Travel - Transportation	R\$ 54.00	\$20	SOX 404
Gifoni	Denise	DG	Senior	10/20/05	Out of Town Travel - Transportation	R\$ 12.00	\$4	SOX 404
Gifoni	Denise	DG	Senior	10/21/05	Out of Town Travel - Transportation	R\$ 12.00	\$4	SOX 404
Gifoni	Denise	DG	Senior	10/21/05	Out of Town Travel - Transportation	R\$ 54.00	\$20	SOX 404
Gifoni	Denise	DG	Senior	10/21/05	Out of Town Travel - Transportation	R\$ 54.00	\$20	SOX 404
Gifoni	Denise	DG	Senior	10/24/05	Out of Town Travel - Transportation	R\$ 12.00	\$4	SOX 404
Gifoni	Denise	DG	Senior	10/24/05	Out of Town Travel - Transportation	R\$ 54.00	\$20	SOX 404
Gifoni	Denise	DG	Senior	10/25/05	Out of Town Travel - Transportation	R\$ 12.00	\$4	SOX 404
Gifoni	Denise	DG	Senior	10/25/05	Out of Town Travel - Transportation	R\$ 54.00	\$20	SOX 404
Gifoni	Denise	DG	Senior	10/26/05	Out of Town Travel - Transportation	R\$ 12.00	\$4	SOX 404
Gifoni	Denise	DG	Senior	10/26/05	Out of Town Travel - Transportation	R\$ 54.00	\$20	SOX 404
Gifoni	Denise	DG	Senior	10/27/05	Out of Town Travel - Transportation	R\$ 12.00	\$4	SOX 404
Gifoni	Denise	DG	Senior	10/27/05	Out of Town Travel - Transportation	R\$ 54.00	\$20	SOX 404
Gifoni	Denise	DG	Senior	10/28/05	Out of Town Travel - Transportation	R\$ 12.00	\$4	SOX 404

Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description	Expense Amount	Expense Amount	Activity Code
Gifoni	Denise	DG	Senior	10/28/05	Out of Town Travel - Transportation	Mileage from EY to Delphi HQ in São Caetano for Packard roll-forward.	R\$ 54.00	\$20	SOX 404
Gifoni	Denise	DG	Senior	10/31/05	Out of Town Travel - Transportation	Parking - Delphi São Caetano for Packard roll-forward.	R\$ 12.00	\$4	SOX 404
Kaufmann	Marcio	DC	Senior	10/31/05	Out of Town Travel - Transportation	Mileage from EY to Delphi HQ in São Caetano for Packard roll-forward.	R\$ 54.00	\$20	SOX 404
Kaufmann	Marcio	MK	Senior	10/17/05	Out of Town Travel - Transportation	Flight to Porto Alegre (Gravataí - MCT760).	R\$ 825.24	\$307	SOX 404
Kaufmann	Marcio	MK	Senior	10/17/05	Out of Town Travel - Transportation	Tolls for highways around the hotel for Gravataí audit.	R\$ 24.00	\$9	SOX 404
Kaufmann	Marcio	MK	Senior	10/17/05	Out of Town Travel - Transportation	Taxi from home to Airport for Gravataí audit.	R\$ 25.00	\$9	SOX 404
Kaufmann	Marcio	MK	Senior	10/21/05	Out of Town Travel - Transportation	Tolls for highways around the hotel for Gravataí audit.	R\$ 31.20	\$12	SOX 404
Kaufmann	Marcio	MK	Senior	10/24/05	Out of Town Travel - Transportation	Gas for rented car while in Gravataí for roll-forward.	R\$ 145.01	\$54	SOX 404
Kaufmann	Marcio	MK	Senior	10/28/05	Out of Town Travel - Transportation	Taxi from Airport to home for Gravataí audit.	R\$ 30.00	\$11	SOX 404
Kaufmann	Marcio	MK	Senior	10/28/05	Out of Town Travel - Transportation	Gas for rented car while in Gravataí for roll-forward.	R\$ 81.84	\$30	SOX 404
Kaufmann	Marcio	MK	Senior	10/28/05	Out of Town Travel - Transportation	Rental car to go from hotel to Gravataí during roll-forward.	R\$ 938.21	\$349	SOX 404
Martinez	Rene	RM	Partner	10/17/05	Out of Town Travel - Transportation	Mileage from EY to Delphi HQ in São Caetano.	R\$ 63.00	\$23	SOX 404
Martinez	Rene	RM	Partner	10/19/05	Out of Town Travel - Transportation	Parking - Delphi São Caetano.	R\$ 8.00	\$3	SOX 404
Martinez	Rene	RM	Partner	10/19/05	Out of Town Travel - Transportation	Taxi to the Airport for Gravataí roll-forward.	R\$ 50.00	\$19	SOX 404
Martinez	Rene	RM	Partner	10/19/05	Out of Town Travel - Transportation	Taxi from Airport to Delphi Gravataí for roll-forward.	R\$ 87.00	\$32	SOX 404
Martinez	Rene	RM	Partner	10/21/05	Out of Town Travel - Transportation	Flight to Porto Alegre (Gravataí - MCT760).	R\$ 667.24	\$248	SOX 404
Martinez	Rene	RM	Partner	10/21/05	Out of Town Travel - Transportation	Taxi from Airport to home for Gravataí audit.	R\$ 50.00	\$19	SOX 404
Martinez	Rene	RM	Partner	10/24/05	Out of Town Travel - Transportation	Parking - Delphi São Caetano.	R\$ 10.00	\$4	SOX 404



INVOICE NUMBER: US0123045884

October 31, 2005

PLEASE REMIT TO:

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

Ernst & Young
Pittsbhg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by China for the post-petition period October 8, 2005 through October 31, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

Invoiced Rates						
RANK	Item Identification	Hours	BILL RATE	FEES	BILLABLE EXPENSES	Total Invoiced
Sr Manager	EYSM1	0.8	\$ 285	\$ 228		\$ 228
Manager	EYM1	2.0	\$ 260	\$ 520		\$ 520
Senior	EYSCH	14.0	\$ 192	\$ 2,688		\$ 2,688
		16.8		\$ 3,436	\$	\$ 3,436

Total Due \$3,436.00

Total Fees Requested: \$3,436
80% of Total Due: \$2,749

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Summary of 2005 Time by Professional							For the period: October 8 through October 31, 2005		
Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Cheang	Kiat Cheong	KC	Senior	10/31/05	Discussion with ICC & ICM to understand progress of remediation on deficiencies previously identified.	1.6	\$192	\$307	SOX 404
Cheang Total					Review of test programs and going through testing procedures performed previously.	3.4	\$192	\$653	SOX 404
Fan	Kimmy	KF	Manager	10/19/05	Staff scheduling for roll-forward.	5	\$960		
Fan Total	Kimmy	KF	Manager	10/21/05	Global SOX 404 Conference call.	1.2	\$260	\$312	SOX 404
Lam	Connie	CL	Senior Manager	10/13/05	Conference call and training - rollforward testing.	0.8	\$260	\$208	SOX 404
Lam Total						2	\$520		
Zhang	Zhenyu	ZZY	Senior	10/31/05	Perform testing for remediation of deficiency of inventory process	0.8	\$285	\$228	SOX 404
Zhang	Zhenyu	ZZY	Senior	10/31/05	Perform testing for remediation of deficiency of inventory process	2.1	\$192	\$403	SOX 404
Zhang	Zhenyu	ZZY	Senior	10/31/05	Perform testing for remediation of deficiency of inventory process	3.2	\$192	\$614	SOX 404
Zhang Total						3.7	\$192	\$710	SOX 404
						9		\$1,728	
					Grand Total	16.8		\$3,436	



INVOICE NUMBER: US0123045882

October 31, 2005

PLEASE REMIT TO:

Delphi Corporation
Ms. Jennifer Wiliams
5725 Delphi Drive
Troy, MI 48098-2815

Ernst & Young
Pittsbg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

For expenses incurred by China for the post-petition period October 8, 2005 through October 31, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

<u>Item Identification</u>	<u>Billable Expenses</u>	<u>Total Invoiced</u>
TRAVMISC	\$ 829	\$ 829
	\$ 829	\$ 829

Total Due \$829.00

P.O. DWB00706

PLEASE PAY BY INVOICE NUMBER AND ENCLOSURE REMITTANCE COPY
Due Upon Receipt

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Ernst & Young - China

Delphi Corporation

Expense Summary

For the Period October 8, 2005 through October 31, 2005

Expense Category	Total Expenses
Out of Town Travel - Lodging	\$0
Out of Town Travel - Meals	\$0
Out of Town Travel - Transportation	\$607
Telecommunications	\$0
Per Diems - Daily Allowance	\$222
Miscellaneous	
Total	\$829

Summary of 2005 Expenses by Professional						
For the period: October 8 through October 31, 2005						
Last Name	First Name	Initials	Title	Date of Service	Expense Category Description	Expense Description
Cheang	Kiat Cheong	KC	Senior	10/29/05	Out of Town Travel - Transportation	Airfare - Flight to Shanghai.
Cheang	Kiat Cheong	KC	Senior	10/29/05	Out of Town Travel - Transportation	Airport train to HK international airport.
Cheang	Kiat Cheong	KC	Senior	10/29/05	Out of Town Travel - Transportation	Taxi from Airport.
Cheang	Kiat Cheong	KC	Senior	10/31/05	Out of Town Travel - Transportation	Taxi to & from Delphi.
Zhang	Zhenyu	ZYY	Senior	10/31/05	Out of Town Travel - Transportation	Airfare - Flight to Shanghai.
Zhang	Zhenyu	ZYY	Senior	10/31/05	Out of Town Travel - Transportation	Taxi fee (Home to Airport).
Zhang	Zhenyu	ZYY	Senior	10/31/05	Out of Town Travel - Transportation	Highway fee (Home to Airport).
Zhang	Zhenyu	ZYY	Senior	10/31/05	Out of Town Travel - Transportation	Taxi fee (Airport to hotel).
Zhang	Zhenyu	ZYY	Senior	10/31/05	Out of Town Travel - Transportation	Taxi fee (Hotel to Delphi office).
Zhang	Zhenyu	ZYY	Senior	10/31/05	Out of Town Travel - Transportation	Taxi fee (Delphi office to Hotel).
Zhang	Zhenyu	ZYY	Senior	10/31/05	Out of Town Travel - Transportation Total	\$607
Zhang	Zhenyu	ZYY	Senior	10/31/05	Per Diems - Daily Allowance	Allowance for traveling in Shanghai (per diem of \$18/day),
					Per Diems - Daily Allowance Total	\$222
					Grand Total	\$222
						\$829



INVOICE NUMBER: US0123045885

October 31, 2005

PLEASE REMIT TO:

Delphi Corporation
Ms. Jennifer Williams
5725 Delphi Drive
Troy, MI 48098-2815

Ernst & Young
Pittsbhg Ntnl Bnk - Pitt 640382
P.O. Box 640382
Pittsburgh, PA 15264-0382

EIN: 34-6565596

BU: US016 CLIENT NUMBER: 60092938

P.O. DWB00706

For professional services rendered by the Czech Republic for the post-petition period October 8, 2005 through October 31, 2005 in connection with project assistance related to the functional requirements of Section 404 of the Sarbanes-Oxley Act of 2002, and in accordance with the Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals entered by the Court on November 4, 2005.

RANK	Item <u>Identification</u>	Hours	Invoiced Rates			<u>Total Invoiced</u>
			<u>BILL RATE</u>	<u>FEES</u>	<u>BILLABLE EXPENSES</u>	
Senior	EYSCR	9.0	\$ 209	\$ 1,881		\$ 1,881
		9.0		\$ 1,881	\$	\$ 1,881

Total Due \$1,881.00

Total Fees Requested: \$1,881
80% of Total Due: \$1,505

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FINAL_EXHIBIT_C_ADDITION

Ernst & Young - Czech Republic						
Exhibit C						
Delphi Corporation						
Summary of Hourly Rates by Professional for Exhibit D						
For the period: October 8, 2005 through October 31, 2005						
Last Name	First Name	Initials	Title	Time	Hourly Rate	Total Fees
Muzátkova	Hana	MH	Senior	1.2	\$209	\$251
Rajzl	Antonín	AR	Senior	3.8	\$209	\$794
Rozvadská	Tatiana	TR	Senior	4.0	\$209	\$836
				9.0		\$1,881

Ernst & Young - Czech Republic
 Delphi Corporation
 Summary of 2005 Time by Professional

- For the period: October 8 through October 31

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Activity Code
Muzakova	Hana	MH	Senior	10/21/05	Accenture - Pre-administrative Preparation.	1.2	\$209	\$251	SOX404
Rajzl	Antonin	AR	Senior	10/1/7/05	TB 586 - Pre-administrative Preparation.	1.2	\$251	\$251	
Rajzl	Antonin	AR	Senior	10/26/05	TB 586 - Pre-administrative Preparation.	2.9	\$209	\$606	SOX404
Rajzl Total						0.9	\$209	\$188	SOX404
Rozvadská	Tatjana	TR	Senior	10/13/05	Correction in Exhibit J and I report.	3.8	\$794		
Rozvadská	Tatjana	TR	Senior	10/18/05	Correction in Exhibit J and I report - adding action plans.	1.8	\$209	\$376	SOX 404
Rozvadská Total						2.2	\$209	\$460	SOX 404
						4.0	\$836		
					Grand Total		9.0	\$1,881	
Pg 114	Entered 03/30/06	of 114							